



## प्रधान आयुक्तकाकार्यालय, सीमाशुल्क, अहमदाबाद

“सीमाशुल्कभवन, ”पहलीमंजिल, पुराने हाईकोर्ट के सामने, नवरंगपुरा, अहमदाबाद – 380 009.  
दूरभाष : (079) 2754 4630      फैक्स : (079) 2754 2343      ई-मेल: [cus-ahmd-adj@gov.in](mailto:cus-ahmd-adj@gov.in)

### **SHOW CAUSE NOTICE** (Issued under Section 124 of the Customs Act, 1962)

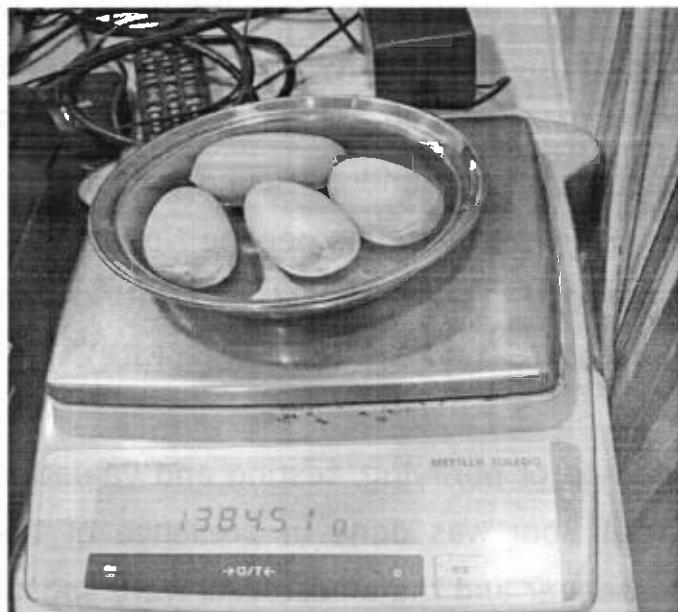
**Shri Mohammed Azharuddin Khan** S/o Shri Mohammed Babu Khan, DOB: 10-03-1997, (hereinafter referred to as the said “passenger/ Noticee”), residential address as per passport is VPO Norangsar, Teh. Sujangarh, Dist. Churu, Rajasthan and holding Indian Passport No. N9662596, arrived by Kuwait Airways Flight No. KU-345 from Kuwait to Ahmedabad on 02/12/2023 at Sardar Vallabhbhai Patel International Airport (SVPIA), Terminal-2, Ahmedabad. On the basis of specific input/ Intelligence, the passenger was intercepted by the officers of Air Intelligence Unit (AIU) officers, Customs, SVPI Airport, Ahmedabad while the passenger was attempting to exit through green channel without making any declaration to Customs, under Panchnama proceedings dated 02/12/2023 (**RUD – 01**) in presence of two independent witnesses for passenger’s personal search and examination of his baggage. The passenger was carrying a handbag and a blue colored trolley bag.

2. The officers asked the passenger whether he was carrying any contraband/ dutiable goods in person or in baggage to which he denied. The officers informed the passenger that they would conduct his personal search and detailed examination of his baggage. The officers offered their personal search to the passenger, but the passenger denied the same politely. Then officers asked the passenger whether he wanted to be checked in the presence of the Executive Magistrate or the Superintendent (Gazetted officer) of Customs, in reply to which the passenger in the presence of two independent witnesses gave his consent to be searched in the presence of the Superintendent of Customs. The passenger was asked to walk through the Door Frame Metal Detector (DFMD) machine after removing all metallic objects he was wearing on his body/ clothes. Therefore, the passenger removed the metallic substances from his body such as his mobile, purse etc.,

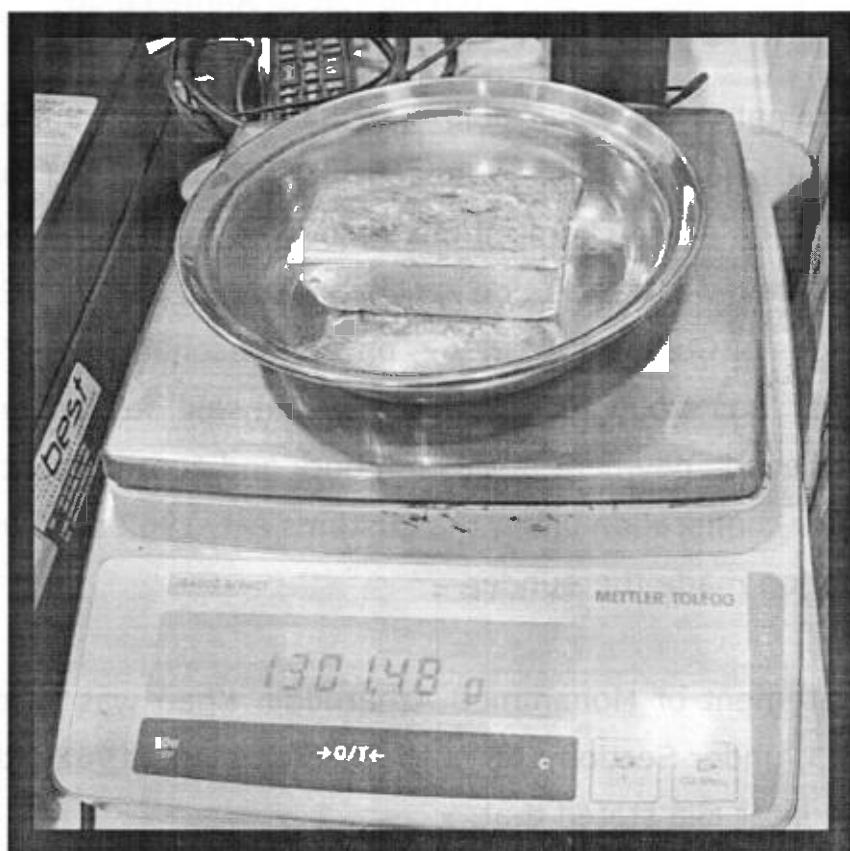
and kept them in a tray placed on the table there and after that he was asked to pass through the Door Frame Metal Detector (DFMD) machine. While the passenger passed through the DFMD Machine, no beep sound was heard indicating that nothing objectionable/dutiable was on his body/clothes. After that, the AIU officers asked the passenger to keep his baggage in the X-Ray Baggage Scanning Machine installed near the Green Channel at terminal 2 of SVPI Ahmedabad. Accordingly, the passenger put his baggage into X-Ray Baggage Scanning Machine for scanning of his baggage. On scanning of his baggage, no suspicious image appeared on the screen of the X-Ray machine.

Thereafter, the officers, in the presence of the panchas, asked the passenger whether he had concealed any substance in his body, to which he replied in negative. After thorough interrogation by the officers, the passenger i.e. Mohammed Azharuddin Khan accepted that he was hiding four capsules covered with white plastic tape inside his rectum and that the capsules contained gold paste with a chemical mix in semi-solid paste form. Thereafter, the passenger removed all four capsules from his rectum and handed them over to the AIU officers.

2.1 The officers informed the panchas that the capsules recovered from Shri Mohammed Azharuddin Khan contains semi solid substance comprising of gold and chemical mix, which required to be confirmed and to be ascertained its purity and weight. For the same, Shri Kartikey Vasantrai Soni, the Government Approved Valuer was contacted, who informed that the facility to extract the gold from such semi solid substance comprising of gold and chemical mix and to ascertain purity and weight of the same, is available at his shop only. Accordingly, the officers, the panchas and the passenger visited his shop situated at 301, Golden Signature, Behind Ratnam Complex, Nr. National Handloom, C.G. Road, Ahmedabad - 380006 in Government vehicle. Shri Kartikey Vasantrai Soni, the Government Approved Valuer weighed the said 04 capsules of semi solid substance comprising of gold and chemical mix on his weighing scale and informed that it was weighing 1384.51 grams (weight inclusive of white colcured adhesive tape). The photograph of the same is as under:



2.2 Thereafter, the Government approved valuer Shri Kartikey Vasantrai Soni started the process of converting the said semi solid substances concealed in the said capsules into solid gold. After completion of the procedure, Government Approved Valuer informed that 1 Gold bar weighing **1301.480** grams having purity 999.0/24 Kt. is derived from 1384.51 grams of four capsules containing semi solid paste consisting of gold and chemical mix wrapped in the white coloured adhesive plastic tape. The photograph of the extracted gold bar is as under:



After testing the said gold bar, the Government Approved Valuer confirmed that it was pure gold. Shri Soni Kartikey Vasantrai vide

certificate no. 932/2023-24 dated 02/12/2023 (**RUD .. 02**) certified that the gold bar is having purity 999.0/24kt, tariff value of **Rs.72,13,049/-** (Rupees Seventy-Two Lakhs Thirteen Thousand Forty-Nine only) and Market value of **Rs.85,07,775/-** (Rupees Eighty-Five Seven Thousand Seven Hundred Seventy-Five only). The value of the gold bar has been calculated as per the Notification No. 89/2023-Customs (N.T.) dated 28-11-2023 (gold) and Notification No. 84/2023-Customs (N.T.) dated 16-11-2023 (exchange rate).

2.3 The method of purifying, testing and valuation used by Shri Kartikey Vasantrai Soni was done in presence of the independent panchas, the passenger and the officers. All were satisfied and agreed with the testing and Valuation Certificate given by Shri Kartikey Vasantrai Soni and in token of the same, the Panchas and the passenger put their dated signature on the said valuation certificates.

The following documents produced by the passenger were withdrawn under the Panchnama dated 02/12/2023:-

- (i) Copy of Stamped pages of Passport No. N 9662596 issued on 07-08-2016 at Mumbai valid up to 06-08-2026.
- (ii) Boarding pass dated 01-12-2023 showing seat no.11K of Flight No. KU-345 from Kuwait to Ahmedabad.

3. Accordingly, the said gold bar having purity 999.0/24 Kt. weighing 1301.480 grams, derived from the semi solid substance comprising of gold and chemical mix recovered from Shri Mohammed Azharuddin Khan was seized vide Panchnama dated 02/12/2023, under the provisions of Customs Act 1962, on the reasonable belief that the said gold bar was smuggled into India by the said passenger with an intention to evade payment of Custom duty and accordingly the same was liable for confiscation under the Customs Act, 1962 read with Rules and Regulation made thereunder.

4. A statement of Mohammed Azharuddin Khan was recorded on 02/12/2023, under Section 108 of the Customs Act, 1962 (**RUD-03**), wherein he inter alia stated that: -

- he went to Dubai on 10-07-2023 returned on 02/12/2023 by Kuwait Airways Flight No. KU-345 from Kuwait to Ahmedabad and he had never indulged in any smuggling activity in the past and this was the first time he had carried gold;
- One of his friend advised him to bring gold from Dubai to India as gold is cheaper in Dubai as compared to gold in India. Therefore, he purchased the gold from Dubai to sell in India; his friend advised him to conceal the gold in form of capsule containing semi-solid gold paste with chemical mix in rectum so that it cannot be found during checks at Airport;
- he had been present during the entire course of the Panchnama dated 02/12/2023 and he confirmed the events narrated in the said panchnama drawn on 02/12/2023 at Terminal-2, SVPI Airport, Ahmedabad;
- he was aware that smuggling of gold without payment of Custom duty is an offence; he was aware of the gold concealed in 04 capsules containing gold and chemical mix in semi-solid form in his rectum, but he did not make any declarations in this regard with an intention to smuggle the same without payment of Custom duty.

5. The above said gold bar weighing 1301.480 grams recovered from Shri Mohammed Azharuddin Khan, was allegedly attempted to be smuggled into India with an intent to evade payment of Customs duty by way of concealing the same in the form of semi solid substance comprising of gold and chemical mix, which is clear violation of the provisions of the Customs Act, 1962. Thus, on a reasonable belief that the Gold bar weighing 1301.480 grams is attempted to be smuggled by Shri Mohammed Azharuddin Khan, liable for confiscation as per the provisions of Section 111 of the Customs Act, 1962. Hence, the above said gold bar weighing 1301.480 grams derived from the above said semi solid gold paste with chemical mix along with its packing material used to conceal the semi solid gold paste in 04 capsules, was placed under seizure under the provision of Section 110 and Section 119 of the Customs Act, 1962 vide Seizure memo Order dated 02/12/2023 **(RUD - 04)**.

6. In view of the above, the said gold weighing 1301.480 grams seized under panchnama dated 02/12/2023 is to be treated as "**smuggled goods**" as defined under Section 2(39) of the Customs Act, 1962. It also appears that the said passenger has conspired to smuggle the said gold into India. The offence committed has also been admitted by the said passenger in his statement recorded on 02/12/2023 under Section 108 of the Customs Act, 1962. He,

therefore, committed an offence punishable under Section 135 (1) (a) & (b) of the Customs Act, 1962 and therefore, liable to be arrested under Section 104 of the Customs Act, 1962.

7. In terms of Board's Circulars No. 28/2015-Customs issued from F. No. 394/68/2013-Cus (AS) dtd. 23/10/2015 and 27/2015-Cus issued from F. No. 394/68/2013-Cus. (AS) dtd. 23/10/2015, as revised vide Circular No. 13/2022-Customs, 16-08-2022, the prosecution and the decision to arrest may be considered in cases involving outright smuggling of high value goods such as precious metal, restricted items or prohibited items where the value of the goods involved is Rs.50,00,000/- (Rupees Fifty Lakhs) or more. Since the market value of gold amounting to Rs.85,07,775/-, totally weighing 1301.480 grams recovered from Shri Mohammed Azharuddin Khan is more than Rs.50,00,000/-, hence this case is fit for arrest of the said passenger under Section 104 of the Customs Act, 1962.

8. As the market value of the goods seized from the passenger i.e. Shri Mohammed Azharuddin Khan is Rs.85,07,775/- (Rupees Eighty-Five Lacs Seven Thousand Seven Hundres Seventy-Five Only), which is more than Rs.50,00,000/- and thus a clear violation of Section 104 of the Customs Act, 1962. Accordingly, the Passenger was arrested by the officer of AIU on 02.12.2023

9. The provisions of Section 104 (6) & (7) of the Customs Act, 1962 are reproduced as under: -

- (6) *Notwithstanding anything contained in the Code of [(6) Criminal Procedure, 1973, (2 of 1974) an offence punishable under section 135 relating to —*
  - (a) *evasion or attempted evasion of duty exceeding fifty lakh rupees; or*
  - (b) *prohibited goods notified under section 11 which are also notified under sub-clause (C) of clause (i) of sub-section (1) of section 135; or*
  - (c) *import or export of any goods which have not been declared in accordance with the provisions of this Act and the market price of which exceeds one crore rupees; or*
  - (d) *fraudulently availing of or attempt to avail of drawback or any exemption from duty provided under this Act, if the amount of drawback or exemption from duty exceeds fifty lakh rupees, shall be non-bailable.*

(7) *Save as otherwise provided in sub-section (6), all other offences under this Act shall be bailable.*

10. From the above, it is clear that cases other than those mentioned in 104 (6) are bailable offences. In the instant case, tariff value of the gold weighing 1301.480 grams is Rs.72,13,049/- and Market value is Rs.85,07,775/-, therefore, the offence committed by the above passenger was a bailable offence as the value of the goods was not more than Rs. 1 Crore. Therefore, the Superintendent of Customs (AIU), SVPI Airport, Ahmedabad was authorized to arrest Shri Mohammed Azharuddin Khan under Section 104 of the Customs Act, 1962 and after arresting the passenger, he was offered bail subject to conditions in terms of Circular No. 38/2013-Cus dated 17.09.2013. The passenger, accepting the bail conditions, deposited bail bond amount and was released on bail.

11. **RELEVANT LEGAL PROVISIONS:**

**A. THE CUSTOMS ACT, 1962:**

**I) Section 2 - Definitions** —*In this Act, unless the context otherwise requires, —*

(22) "goods" includes-

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

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

(33) "prohibited goods" means any goods the import or export of which is subject to any prohibition under this Act or any other law for the time being in force but does not include any such goods in respect of which the conditions subject to which the goods are permitted to be imported or exported have been complied with;

(39) "smuggling", in relation to any goods, means any act or omission which will render such goods liable to confiscation under section 111 or section 113;"

**II) Section 11A - Definitions** -*In this Chapter, unless the context otherwise requires,*

(a) "illegal import" means the import of any goods in contravention of the provisions of this Act or any other law for the time being in force;"

**III) "Section 77 – Declaration by owner of baggage.**—*The owner of any baggage shall, for the purpose of clearing it, make a declaration of its contents to the proper officer."*

**IV) "Section 110 – Seizure of goods, documents and things.**—*(1) If the proper officer has reason to believe that any goods are liable to confiscation under this Act, he may seize such goods:"*

**V) "Section 111 – Confiscation of improperly imported goods, etc.**—*The following goods brought from a place outside India shall be liable to confiscation: -*

- (d) any goods which are imported or attempted to be imported or are brought within the Indian customs waters for the purpose of being imported, contrary to any prohibition imposed by or under this Act or any other law for the time being in force;*
- (f) any dutiable or prohibited goods required to be mentioned under the regulations in an arrival manifest or import manifest or import report which are not so mentioned;*
- (i) any dutiable or prohibited goods found concealed in any manner in any package either before or after the unloading thereof;*
- (j) any dutiable or prohibited goods removed or attempted to be removed from a customs area or a warehouse without the permission of the proper officer or contrary to the terms of such permission;*
- (l) any dutiable or prohibited goods which are not included or are in excess of those included in the entry made under this Act, or in the case of baggage in the declaration made under section 77;*
- (m) any goods which do not correspond in respect of value or in any other particular with the entry made under this Act or in the case of baggage with the declaration made under section 77 in respect thereof, or in the case of goods under transhipment, with the declaration for transhipment referred to in the proviso to sub-section (1) of section 54;"*

**VI) "Section 112 – Penalty for improper importation of goods, etc.**—*Any person,-*

- (a) who, in relation to any goods, does or omits to do any act which act or omission would render such goods liable to confiscation under Section 111, or abets the doing or omission of such an act, or*
- (b) who acquires possession of or is in any way concerned in carrying, removing, depositing, harboring, keeping, concealing, selling or purchasing or in any manner dealing with any goods which he know or has reason to believe are liable to confiscation under Section 111, shall be liable to penalty.*

**VII) Section 119 in the Customs Act, 1962 :**

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

**B. THE FOREIGN TRADE (DEVELOPMENT AND REGULATION) ACT, 1992;**

**"Section 3(2)** - The Central Government may also, by Order published in the Official Gazette, make provision for prohibiting, restricting or otherwise regulating, in all cases or in specified classes of cases and subject to such exceptions, if any, as may be made by or under the Order, the import or export of goods or services or technology."

**"Section 3(3)** - All goods to which any Order under sub-section (2) applies shall be deemed to be goods the import or export of which has been prohibited under section 11 of the Customs Act, 1962 (52 of 1962) and all the provisions of that Act shall have effect accordingly."

**"Section 11(1)** - No export or import shall be made by any person except in accordance with the provisions of this Act, the rules and orders made thereunder and the foreign trade policy for the time being in force."

**C. THE CUSTOMS BAGGAGE DECLARATIONS REGULATIONS, 2013:**

**Regulation 3 (as amended)** - All passengers who come to India and having anything to declare or are carrying dutiable or prohibited goods shall declare their accompanied baggage in the prescribed form.

**Contravention and violation of law:**

12. It therefore appears that:

(a) The passenger Shri Mohammed Azharuddin Khan had dealt with and knowingly indulged himself in the instant case of smuggling of gold into India. The passenger had improperly imported gold weighing 1301.480 grams having purity 999.0/24kt, Tariff value of Rs.72,13,049/- (Rupees Seventy-Two lacs Thirteen Thousand Forty-Nine only) and Market value of Rs.85,07,775/- (Rupees Eighty-Five Lakhs Seven Thousand Seven Hundred Seventy-Five only). The said semi solid gold paste was concealed in 04 capsules covered with white adhesive plastic tape containing gold and chemical mix in semi-solid paste form and not declared to the Customs. The passenger opted green channel to exit the Airport with deliberate intention to evade the payment of Customs Duty and fraudulently circumventing the restrictions and prohibitions imposed under the Customs Act, 1962 and other allied Acts, Rules and Regulations. Thus, the element of mens rea appears to have been established beyond doubt. Therefore, the improperly imported gold bar weighing 1301.480 grams of purity 999.0/24 Kt. by the passenger by way of concealment and without declaring it to the Customs on arrival in India cannot be treated as a bonafide household goods or personal effects. The passenger has thus

contravened the Foreign Trade Policy 2015-20 and Section 11(1) of the Foreign Trade (Development and Regulation) Act, 1992 read with Section 3(2) and 3(3) of the Foreign Trade (Development and Regulation) Act, 1992.

(b) By not declaring the value, quantity and description of the goods imported by him, the said passenger violated the provision of Baggage Rules, 2016, read with the Section 77 of the Customs Act, 1962 read with Regulation 3 of the Customs Baggage Declaration Regulations, 2013.

(c) The improperly imported gold by the passenger found concealed in 04 capsules containing gold and chemical mix in semi-solid paste form without declaring it to the Customs is thus liable for confiscation under Section 111(d), 111(f), 111(i), 111(j), 111(l) and 111(m) read with Section 2 (22), (33), (39) of the Customs Act, 1962 and further read in conjunction with Section 11(3) of the Customs Act, 1962.

(d) As per Section 119 of the Customs Act, 1962 any goods used for concealing smuggled goods shall also be liable for confiscation.

(e) Shri Mohammed Azharuddin Khan by his above-described acts of omission and commission on his part has rendered himself liable to penalty under Section 112 of the Customs Act, 1962.

(f) As per Section 123 of Customs Act 1962, the burden of proving that the gold bar weighing 1301.480 grams having purity 999.0/24kt derived from semi solid gold paste concealed in 04 capsules containing gold and chemical mix in semi-solid paste form in rectum, without declaring it to the Customs, is not smuggled goods, is upon the passenger.

13. Now, therefore, **Shri Mohammed Azharuddin Khan**, residing at VPO Norangsar, Teh. Sujangarh, Dist. Churu, Rajasthan and holding Indian Passport No. N9662596, is hereby called upon to show cause in writing to the Additional Commissioner of Customs, Ahmedabad having

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

- (i) One Gold Bar weighing **1301.480** grams having purity 999.0/24kt, Tariff value of **Rs.72,13,049/-** (Rupees Seventy -Two Lakhs Thirteen Thousand Forty-Nine only) and Market value of **Rs.85,07,775/-** (Rupees Eighty-Five Lacs Seven Thousand Seven Hundred Seventy-Five only), derived from semi solid gold paste concealed in 04 capsules containing gold and chemical mix in semi-solid paste form in rectum, by the passenger and placed under seizure under panchnama proceedings dated 02/12/2023 and Seizure Memo Order dated 02/12/2023, should not be confiscated under the provision of Section 111(d), 111(f), 111(i), 111(j), 111(l) and 111(m) of the Customs Act, 1962;
- (ii) The packing material i.e. Black colored plastic adhesive tapes used for concealment of the said semi solid gold paste, seized under panchnama dated 02/12/2023 and Seizure memo order dated 02/12/2023, should not be confiscated under Section 119 of the Customs Act, 1962; and
- (iii) Penalty should not be imposed upon the passenger, under Section 112 of the Customs Act, 1962, for the omissions and commissions mentioned hereinabove.

14. Shri Mohammed Azharuddin Khan is further required to state specifically in the written reply as to whether he wishes to be heard in person before the case is adjudicated. If no specific mention is made about this in the written reply, it shall be presumed that he does not wish to be heard in person. He should produce at the time of showing cause, all the evidence which he intends to rely upon in defense.

15. Shri Mohammed Azharuddin Khan is further required to note that the reply should reach within 30 (thirty) days or within such extended period as may be allowed by the adjudicating authority. If no cause is shown against the action proposed above within 30 days from the receipt of this show cause notice or if anyone does not appear before the adjudicating authority as and when the case is posted for hearing,

the case is liable to be decided ex-parte on the basis of facts and evidence available on record.

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

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

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

*Vishal*  
14/5/24  
(Vishal Malani)  
Additional Commissioner  
Customs, Ahmedabad.

DIN: 20240571MN000000F281  
F. No. VIII/10-50/SVPIA-A/O&A/HQ/2024-25

Date: 14.05.2024

BY SPEED POST

To,  
**Shri Mohammed Azharuddin Khan**  
VPO Norangsar, Teh. Sujangarh,  
Dist. Churu, Rajasthan.

Copy to:

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

Annexure 'A'

List of documents relied upon in the show cause notice issued to Mohammed Mohammed Azharuddin Khan, S/o Mohammed Babu Khan residing at VPO Norangsar, Teh. Sujangarh, Dist. Churu, Rajasthan:

Sr. No	Document	Remarks
1	Panchnama drawn on 02/12/2023 at SVP International Airport, Ahmedabad.	Copy enclosed
2.	Valuation certificate dated 02/12/2023 issued by Shri Karitkey Soni, Government Approved Valuer.	Copy enclosed
3.	Statement dated 02/12/2023 of Mohammed Azharuddin Khan.	Copy enclosed
4.	Seizure memo Order dated 02/12/2023 issued under Section 110(1) & (3) of the Customs Act, 1962.	Copy enclosed

1

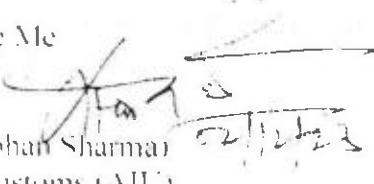
**PANCHANAMA dated 02.12.2023 drawn in the Arrival Hall of Terminal 2 of  
Sardar Vallabhbhai Patel International Airport, Ahmedabad**

Sr. No	Name & Address of panchas	Age	Occupation
1	Manish Kumar labana Mukam Sajjanpura, Po-Bankda, Ta- Simalwada, Dist- Dungarpur, Raj.	26	Service
2	Dilip labana Mukam Bandela, Po-Ramsor Juna, Ta- Simalwada, Dist- Dungarpur, Raj.	28	Service

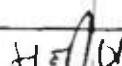
On being called upon by a person, who introduces himself as Shri R.M.Sharma Inspector (AIU), SVPI Airport, Ahmedabad, we the above named panchas present ourselves at approx. 03.01 am of 02.12.2023 at the green channel of arrival hall of Terminal 2, SVPI Airport, Ahmedabad. Shri R.M.Sharma introduces us to other officers namely Shri Himanshu Garg, Deputy Commissioner AIU, SVPI Airport Ahmedabad , Ms. Sarjula Vasava, Shri Suresh Kumar, Shri Rayi Shankar Kumar, all Superintendent, Air Intelligence Unit, at SVPI Airport, Ahmedabad. Shri R.M.Sharma informs we the panchas that they have a specific input/intelligence that one passengers namely Shri Mohammed Azharuddin Khan would be carrying contraband, dutiable/Prohibited goods from green channel without making any declaration to the Customs authority and requests us to remain present as panchas during the course of personal and baggage search proceedings of the passenger namely Shri Mohammed Azharuddin Khan. On being requested, we the above mentioned panchas give our consent to remain present as panchas for the entire proceedings.

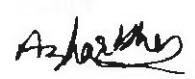
Thereafter, at around 03.39 am, the officers identified Shri Mohammed Azharuddin Khan by his passport No. N9662596 residence VPO -Narangsar, Teh-Sujangadh, Dist -Churu, Rajasthan, India (as per his passport) and his boarding pass bearing Seat No. 11K, after he had crossed the Green Channel at the Ahmedabad International Airport. In the presence of we the panchas, AIU Officers ask Shri Mohammed Azharuddin Khan, if they have anything to declare to the Customs, to which they denies. The officers offer his personal search to the passengers, but the passenger denies saying that he is having full trust on them. Now, the officers ask the passengers, whether he want to be checked in front of an

Before Me

  
(Radha Mohan Sharma)  
Inspector of Customs (AIU)  
SVPI Airport, Ahmedabad

Panch-1



  
Mohammed Azharuddin Khan  
Pax

Panch-2



Executive Magistrate or Superintendent of Customs, in reply to which the passenger give their consent to be searched in front of the Superintendent of Customs.

We the panchas, along with the officers observe that Shri Mohammed Azharuddin Khan is carrying his baggage in one bag. The officers in presence of we the panchas carry out scanning of the trolley bag in the scanner installed near the exit gate of the arrival hall of SVPI Airport, Ahmedabad. All the bags and backpack bag were scanned in the X-Ray Bags Scanning Machine No. 3 located Opp. Belt No. 2 at terminal 2 of SVPI Ahmedabad. On checking his baggage no such suspicious x-ray image shown by the AIU Officer. Thereafter, the passenger was taken to the AIU Office located opposite Belt No. 2 of the Arrival Hall, Terminal 2, SVPI Airport, Ahmedabad. On sustained interrogation, passenger asked whether he was concealing any high value dutiable goods, he replies in the negative.

Now in presence of we the panchas, the AIU officer asks Shri Mohammed Azharuddin Khan to walk through the Door Frame Metal Detector (DFMD) machine prior to passing through the said DFMD, the passengers are asked to remove all the metallic objects they are wearing on their body/clothes. Thereafter, the passengers readily remove the metallic substances from their body such as belt, mobile, wallet etc. and keep it on the tray placed on the table and after that officer asks them to pass through the Door Frame Metal Detector (DFMD) machine and while they pass through the DFMD Machine, no beep sound/alert is generated.

Thereafter, the officers, in presence of we the panchas, asks the passenger whether he have concealed any substance in their body, to which he replies in negative. After thorough interrogation by the officers, the officers inform we the panchas that they have reasonable belief that the said passengers might be carrying some high valued dutiable goods by way of concealing in their body parts and once again the said passengers are asked whether they are concealing any high valued dutiable goods in their body parts. Thereafter on further sustained interrogation Shri Mohammed Azharuddin Khan confesses that he is concealed consisting of gold paste (4 Capsule) of 1384.51 **Grams** (wrapped in the white tape) in his body parts to Rectum and he removed it and handed over to the AIU Officer.

Now, the officer, then informs we the panchas that they need to contact Shri Soni Kartikey Vasantrai, a Government Approved Valuer so as to confirm the contents of the gold paste (Capsule) wrapped in the white adhesive tape removed from the rectum. Accordingly, the officer telephonically contacted Shri Soni Kartikey Vasantrai and requested him to come to the office of the Air Intelligence Unit, SVPI Airport, Ahmedabad for testing and valuation purpose. In reply, the Government Approved Valuer informs the officer that the testing of the material is possible only at his workshop as gold has to be extracted from semi-solid paste form by melting it and also informs the address of his workshop.

Thereafter, at around 10.30 am on 02/12/2023, AIU Officers, along with the passenger and the panchas leaves the Airport premises in a Government vehicle and reach at the premises of the Government Approved Valuer located at 301, Golden Signature, B/h Ratnam Complex, C.G.Road, Ahmedabad-380006.

On reaching the above referred premises, the officer introduces the panchas as well as the passenger to one person namely Mr. Soni Kartikey Vasantrai, Government Approved Valuer. Mr. Soni Kartikey Vasantrai, Government Approved

Before Me

Panch-1

*for 1/5*  
02/12/23  
(Radha Mohan Sharma)  
Inspector of Customs (AIU)  
SVPI Airport, Ahmedabad

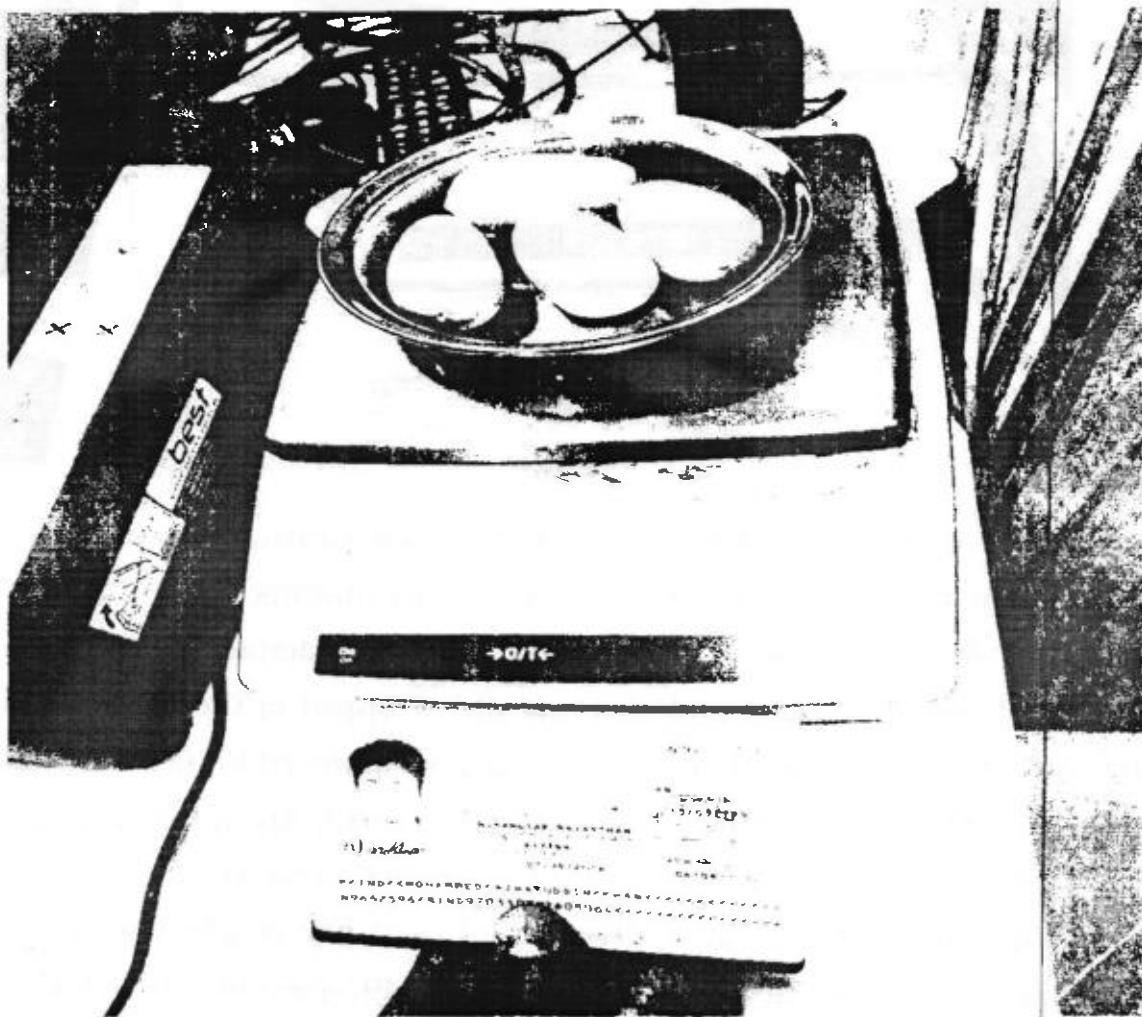
*Azharuddin*

Mohammed Azharuddin Khan  
Pax

Panch-2

*Parvez*

Valuer verify, examine the said gold paste (Capsule) having 1384.51 grams. Mr. Kartikey Vasantrai Soni provides detailed primary verification report of semi solid substance in the form of Annexure A and informs that the Gold paste covered with white plastic tape contain semi solid substance consisting of Gold & chemical mix having Gross weight **1384.51** grams. The photograph of the same is as under:



Thereafter, the Government approved valuer leads us to the furnace, which is located inside his business premises. Mr. Kartikey Vasantrai Soni starts the process of converting the said semi solid material into solid gold. The white tape covering of the said gold paste is cut and semi solid substance consisting of Gold and Chemical mix is obtained which is now put into the furnace upon heating, after heated and taken out of furnace, and poured in a bar shaped plate and after cooling for some time, it becomes yellow coloured solid metal in form of a bar. The photograph of the same is as under:

Before Me

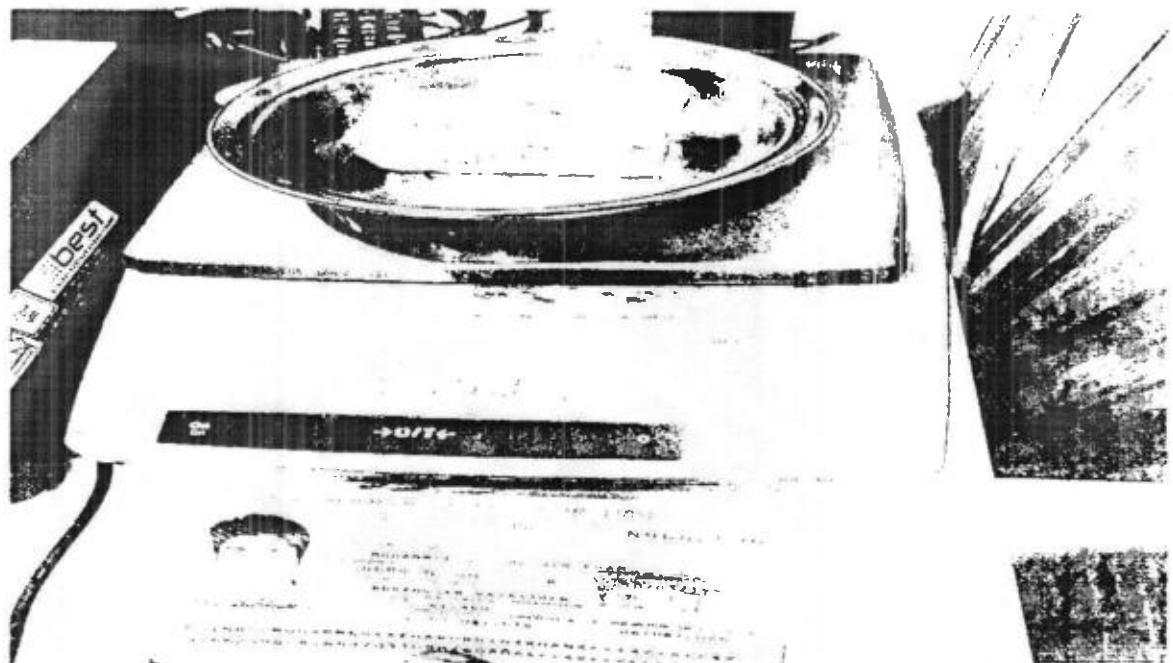
(Radha Mohan Sharma)  
Inspector of Customs (AU)  
SVPI Airport, Ahmedabad

*Azharuddin*

Mohammed Azharuddin Khan  
Pax

Panch-1 *H.M.S*

Panch-2 *Romly*



After completion of the procedure, the said substance consisting of gold is tested by the valuer Government Approved Valuer informs that 1 Gold bar weighing (Net) 1301.48 grams having purity 999.0/24 Kt. is derived from 1384.51 grams Capsule of containing gold and chemical mix wrapped in the white colored plastic tape. After testing the said bar, the Government Approved Valuer confirms that it is pure gold. Shri Soni Kartikey Vasantrai vide certificate no. 932-2023-24 dated 02/12/2023 (attached as Annexure B to this Panchnama) certifies that the gold bar is having purity 999.0/24kt, tariff value of Gold bar of 24Kt. with purity 999.0 weighing 1301.48 grams having Rs. 72,13,049/- (Seventy two lakhs Thirteen Thousand Forty Nine Only) and Market value of Rs. 85,07,775/- (Eighty Five Lakhs Seven Thousand Seven Hundred Seventy Five Only) The value of the gold bar has been calculated as per the Notification No. 89/2023-Customs (N.T.) dated 28.11.2023 (gold) and Notification No. 84/2023-Customs (N.T.) dated 16.11.2023 (exchange rate).

After the proceedings of the extraction of gold at the workshop, we panchas, AIU Officer and the passenger come back to the SVPI Airport in government vehicle along with the extracted gold bar at around 02.30 hrs. on 02.12.2023.

Thereafter in the presence of we the panchas, on scrutiny of the documents of the passenger, it is found that Shri Mohammed Azharuddin Khan, aged 26 years, S/O Mohammed Babu Khan holding Indian Passport No. N9602500, issued on 07.08.2016 and his address as per Passport is VPO Narangpur, Teh. Sujanpur, Dist Churu, Rajasthan, India.

Before Me  
20/12/2023  
(Radha Mohan Sharma)  
Inspector of Customs (AIU)  
SVPI Airport, Ahmedabad  
*Azharuddin*

Mohammed Azharuddin Khan  
Pax

Panch-1. *81-A*  
Panch-2. *Rony*

On being asked by the AIU officer, in the presence of we the panchas, the passenger Shri Mohammed Azharuddin Khan produces the following documents :-

- i) Copy of Stamped pages of Passport No. N9662596 issued on 07/08/2016 valid up to 06/08/2026 of Shri Mohammed Azharuddin Khan.
- ii) Boarding pass dated 01.12.2023 showing Seat No. 11K of Flight No. KU345 from Kuwait to Ahmedabad of Shri Mohammed Azharuddin Khan.

The Customs officer informs that the copies of travelling documents and identity proof documents mentioned above are being taken into possession for further investigation and are signed by we the panchas and the passenger. We the panchas as well as the passengers put our dated signatures on copies of all the above mentioned travelling documents and the passenger manifest, as a token of having seen and agreed to the same.

Now, the AIU Officer informs we the panchas as well as the passenger, that the recovered Gold bar of 24Kt. with purity 999.0 weighing 1301.48 grams having tariff value of Rs. 72,13,049/- (Seventy two lakhs Thirteen Thousand Forty Nine Only) and Market value of Rs. 85,07,775/- (Eighty Five Lakhs Seven Thousand Seven Hundred Seventy Five Only) recovered from Shri Mohammed Azharuddin Khan. The said passengers are attempted to smuggle gold into India with an intent to evade payment of Customs duty which is a clear violation of the provisions of Customs Act, 1962. Thus, the officers informs that they have a reasonable belief that the aforesaid Gold is being attempted to be smuggled by the passengers and is liable for confiscation as per the provisions of Customs Act, 1962; hence, the aforesaid Gold is being placed under seizure.

The officer, then, in presence of we the panchas and in the presence of the said passenger, places the said 24 kt. gold bars of 999.0 purity weighing 1301.48 grams from Shri Mohammed Azharuddin Khan in transparent plastic boxes separately and after placing the packing list (Annexure-C & D) on the same, ties it with white thread and seals it with the Customs lac seal. The Customs lac seal on the plastic boxes are sealed in such a manner that same cannot be opened without tempering the Customs lac seal.

Before Me

(Radha Mohan Sharma)  
Inspector of Customs (AIU)  
SVPI Airport, Ahmedabad

Panch-1

Mohammed Azharuddin Khan  
Pax

Panch-2

We, the above mentioned two panchas, the Customs officer as well as the passengers have put our dated signature on the packing list placed over the box as a token of having packed and sealed in our presence and in the presence of the passenger. The said sealed transparent plastic box containing 1 gold bar are handed over to the Ware House Incharge, SVPI Airport, Ahmedabad vide Ware House Entry No. 5378 dated 02/12/2023 in respect of Shri Mohammed Azharuddin Khan. Nothing else is seized or taken over from the passengers except what has been mentioned above in the panchnama. No threat, coercion or inducement is made during the entire Panchnama proceedings. No religious sentiments of the passenger are hurt during the course of Panchnama. The Panchnama is recorded on a computer installed in the office of the Air Intelligence Unit at SVPI Airport, Ahmedabad and we all find that the Panchnama is true and correct version of the proceedings. After understanding the same and explaining the same to the passenger in the vernacular language we the panchas, the AIU Officer as well as the passenger put our dated signature on it as a token of its truth and correctness. The Panchanama concluded in a peaceful manner at approx 14:05 pm on 02-12-2023.

↑

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Before Me

12/12/2023  
(Radha Mohan Sharma)  
Inspector of Customs (AIU)  
SVPI Airport, Ahmedabad

Azharuddin

Mohammed Azharuddin Khan  
Pax

Panch-1. 81-A

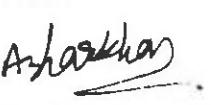
Panch-2. Ramji

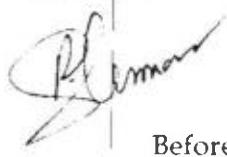
**Statement of Mohammed Azharuddin Khan, Male, DOB 10.03.1997, Address VPO Norangsar, Teh. Sujangarh, Dist. Churu, Rajasthan, India - 331506 recorded under section 108 of Customs Act, 1962 on 02.12.2023. Passport No. -N9662596 (Mob. No. 8905752673)**

I, Mohammed Azharuddin Khan, Male, DOB 10.03.1997, Address VPO Norangsar, Teh. Sujangarh, Dist. Churu Rajasthan, India-331506 on being called vide Summons F.No.VIII/10-202/AIU/A/2023-24, dated-02.12.2023 by you i.e. the Superintendent of Customs, Air Intelligence Unit at SVPI Airport, Ahmedabad, appear before you voluntarily to give my true and correct statement today i.e. 02.12.2023.

Before recording this statement, I have been explained the provisions of Section 108 of the Customs Act, 1962 and have been explained that giving false evidence in the enquiry proceedings is an offence punishable under Section 193 of the Indian Penal Code. Further, I have also been explained that my statement can be used against me or against any other person, in these enquiry proceedings or in any other proceedings as evidence in the court of Law. After having understood the said provisions, I give my true and correct statement which is as under:

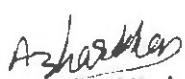
My name, age and residential address given above are correct. I am staying at the said address for the last 26 years which is owned by me. I am residing with my family. My mobile No. is 8905752673. I submit the copy of my Passport bearing No. N9662596 issued on 07.08.2016 and valid upto 06.08.2026. On being asked, I state that I have passed 12th class. I can read, write and speak Hindi and English. Further, I state that I have been intercepted by the AIU Officers at the time when I was leaving out of the Green channel at Terminal 2 of SVPI Airport, Ahmedabad. I arrived by Kuwait Airways Flight No. KU 345 from Kuwait to Ahmedabad on 02.12.2023 at 03.15 a.m. I am having a Blue coloured trolley bag of clothes etc. as

  
(Mohammed Azharuddin Khan)

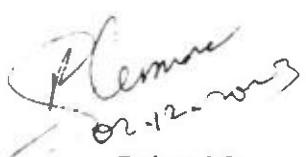
  
Before Me  
(Ravi Shankar Kumar)  
Superintendent

checked-in bag. The trolley bag put on the baggage screening machine by the officers located near the green channel of the Arrival Hall and no suspected image were found. Then the AIU Officer asked me to remove all metallic items from my body and requested me to pass through the DFMD machine located near the green channel; however, no beep sound was heard. Not being satisfied, the AIU officer taken me to the office of the Air Intelligence Unit situated opposite Belt No.2 in the Arrival Hall, SVPI Airport, Ahmedabad along with my luggage for detailed physical check-up and questioning. Then the AIU Officer asked me about any concealment of metals in my body, I replied in negative. After repeated interrogation, I have confessed and said that I have concealed 01 Gold Capsule (in white colour plastic cover/tape) of semi solid paste in my lower body i.e. rectum and I readily removed the same in the wash room situated near AIU Office and handed over it to the Officer of Customs (AIU), SVPIA, Ahmedabad. Thereafter, the officers thoroughly check my trolley bag, they once examine the bags through the baggage screening machine, and not found any suspicious metal is hiding in these bags.

The Custom AIU Officer then called the Government Approved Valuer, and asked him to come for testing the same. The Government Approved Valuer informed the Custom officer that testing of the said material is not possible at the Airport and the same has to be carried out at his workshop as gold has to be extracted from such semi solid paste which was recovered from my rectum by melting it and also informed the Custom officers to come at the address of his workshop at around 9.30 hrs. of 02.12.2023. Therefore, the Custom officers then took me & witness Panchas in a Government vehicle to the premises of the Government approved valuer's workshop located at Shop no. 301, Golden Signature, Behind Ratnam, Complex, C.G. Road



(Mohammed Azharuddin Khan)



02-12-2023

Before Me  
(Ravi Shankar Kumar)  
Superintendent

Ahmedabad-380006. On reaching the premises of the workshop of the Government Approved Valuer, the AIU officer introduces me to a person named Kartikey Soni, the Government approved Valuer. Mr. Kartikey Soni weighed the said semi solid substance on his weighing scale and informed that the said packets were weighing 1384.510 grams gold. Mr. Soni Kartikey then led us to the furnace, which was nearby. He then started the process of converting the said semi solid material into solid gold by burning the brown coloured paste & melting it. The said brown coloured substance was put into the furnace and upon heating the said semi solid substance turned into liquid material. The said substance in liquid state was taken out of furnace and poured in a bar shaped plate and thereafter kept for cooling for some time as it becomes a yellow coloured solid metal in form of bar. After completion of the procedure, Government Approved Valuer informed that Gold bar weighing 1301.480 grams having purity 999.0 (24 Kt.) was derived from the 1384.510 grams of Semi Solid Substance consisting of Gold and other metals. The weight of the 24 Kt gold recovered from me 1301.480 grams of 24Kt, with purity 999.0 24Kt is having market value of Rs. 85,07,775/- (Eighty Five Lakh Seven thousand Seven hundred Seventy Five only) and Tariff Value Rs.72,13,049/- (Rupees Seventy Two Lakh Thirteen Thousand Forty Nine only). I have perused the panchnama dated 02.12.2023 and on being satisfied by the same, I have put my dated signature on the same.

I state that I had intentionally not declared the seized items, i.e., gold before the Customs Authorities on my arrival at SVP International Airport Ahmedabad, as I wanted to clear it illicitly and evade payment of Customs Duty. I am fully aware that clearing gold without declaring before Customs, with an intent to evade payment of customs duty is an offence, under the provisions of Customs Act, 1962 and Regulations. I also did not fill any

  
(Mohammed Azharuddin Khan)

  
Before Me  
(Ravi Shankar Kumar)  
Superintendent

declaration form for declaring dutiable goods to Customs. I agree that I have done evasion of Customs duty on total 1301.480 grams of 24Kt, with purity 999.0 is having market value of Rs. 85,07,775/- (Eighty Five Lakh Seven thousand Seven hundred Seventy Five only) and Tariff Value Rs.72,13,049/- (Rupees Seventy Two Lakh Thirteen Thousand Forty Nine only) which were recovered from me and my luggage.

Hereafter, I voluntarily reply the questions as asked by the AIU officer:

Q.1. When & from where did you go to abroad?

Ans 1. I went to Saudi Arabia on 10.07.2023 from Jaipur Airport.

Q.2. What was the purpose of your visit to Saudi Arabia?

Ans.2 I am a shopkeeper in Saudi Arabia.

Q.3. Who bought tickets for your journey to Saudi Arabia and back?

Ans.3 The to and from tickets was booked by me.

Q.4. From where did you purchase gold? Give details.

Ans.4 I purchased the said gold in Dubai by own's money and my friend which was borrowed on interest.

Q.5. What is the mobile number, address etc. who gave you gold in Dubai?

Ans.5 I don't know his mobile number and other details.

Q.6. Have you ever visited abroad earlier? Did you smuggle gold during your earlier visit also?

Ans.6 I have visited Saudi Arabia many times. This is the 2<sup>nd</sup> time I had brought gold through SVPI, Ahmedabad.

Q.7. Why did you land at Ahmedabad when you could have taken direct flight to Jaipur?

  
(Mohammed Azharuddin Khan)

  
Before Me  
(Ravi Shankar Kumar)  
Superintendent

Ans.7 The ticket for my return journey from Saudi Arabia to Ahmedabad was cheaper than Saudi Arabia to Jaipur.

Q.8 How did you plan to go to Saudi Arabia from Ahmedabad?

Ans.8 I was supposed to go to Mumbai by train.

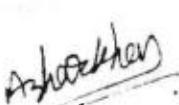
Q.9 Please inform the details of the person to whom you were to handover the gold smuggled by you and where?

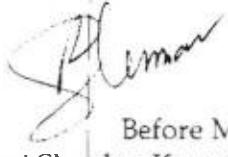
Ans.9 As informed, a person was supposed to come at SVPI, Airport Ahmedabad to collect the smuggled gold.

Q.10 Why you are not declared the gold at Red Channel of Customs?

Ans.10 I state that I had intentionally not declared the seized items, i.e., gold before the Customs Authorities on my arrival at SVP International Airport Ahmedabad, as I wanted to clear it illicitly and evade payment of Customs Duty. I am fully aware that clearing gold without declaring before Customs, with an intent to evade payment of customs duty is an offence, under the provisions of Customs Act, 1962 and Regulations. I also did not fill any Declaration form for declaring dutiable goods to Customs. I agree that I have done evasion of Customs duty on total 228 grams of 24Kt, with purity 999.0 is having market value of total 1301.480 grams of 24Kt, with purity 999.0 is having market value of Rs.85,07,775/- (Eighty Five Lakh Seven thousand Seven hundred Seventy Five only) and Tariff Value Rs.72,13,049/- (Rupees Seventy Two Lakh Thirteen Thousand Forty Nine only), which were recovered from me.

I have nothing further to state at the moment. I have given my above statement voluntarily and willingly without any fear, favour, threat, coercion or duress and in token of the above statement being true and correct, I put my dated signature below. I further state that I will present myself before you whenever I will be called upon. I have requested the officer to type the

  
(Mohammed Azharuddin Khan)

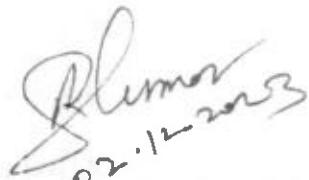
  
Before Me  
(Ravi Shankar Kumar)  
Superintendent

statement on the computer and the same has been typed as per my say and I further state that I have been shown and explained the panchnama and understand English and have read the aforesaid panchnama and my above statement and the same is true and correct.

I have read my statement and found true and voluntary which are covered in total Six pages. In respect of the same, I put my dated signature.

Azharuddin

(Md. Azharuddin Khan)

  
02.12.2023

Before Me  
(Ravi Shankar Kumar)  
Superintendent,  
SVPI Airport, Ahmedabad.

Azharuddin

(Mohammed Azharuddin Khan)

  
02.12.2023

Before Me  
(Ravi Shankar Kumar)  
Superintendent

## ANNEXURE 'A'

Dated:02/12/2023

Detailed Primary Verification Report of Brown Coloured Semi Solid Substance

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

It was informed that the Passenger **Mohammed Azharuddin Khan** Passport No. **N9662596**, residing at. VPO Norangsar, Teh. Sujangarh, Dist.Churu Rajasthan, India, travelling by Kuwait Airways, Flight No: KU 345 Arrived on: 02/12/2023 from Kuwait to Ahmedabad, Customs Official Found Suspicious Four Capsules Covered with White Rubber containing some paste material having Weight **1384.510 Grams**, from his possession.

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

As per my judgement, this Semi Solid Substance is mixture of 100 % Purity of Gold with Chemical. So, the same Substance Need Melting Process to Derive Exact Quantity & Purity of Gold. The extracted Net Quantity of Gold along with its Purity is shown in my Valuation Report Attached Dated: 02/11/2023. The Process of extraction of gold is carried out in presence of Customs Officers, Pax & Panchas at KV Jewels, Ahmedabad on today i.e 02/12/2023.

Kerimov, V. 200 02/12/22

(SONI KARTIKEY VASANTRAI)



Azharkas

Rosely

## **ANNEXURE 'B'**

VALUATION CERTIFICATE OF ONE GOLD BAR EXTRACTED FROM BROWN COLOURED SEMI SOLID SUBSTANCERE RECOVERED FROM MOHAMMED AZHARUDDIN KHAN AT SVPI AIRPORT, AHMEDABAD ON 02/12/2023.

Dated: 02/12/2023.

This is to certify that I have checked and examined the 1 Piece of Gold Bar weighing 1301.480 Grams derived from semi solid substance consisting of Gold & Chemical mixed having Gross weight is 1384.510 (with Capsule Covered with White Rubber) I confirm and authenticate that the said yellow metal as given below.

The market value of the aforesaid Gold & tariff value as per the Notification No. 89/2023-Customs (N.T.) dated 28.11.2023 (gold) and Notification No. 84/2023- Customs (N.T.) dated 16.11.2023 (exchange rate), the calculation of total market value based on the unit market value of gold @ **65370** per 10 grams (999.0 24Kt) and the calculation of total tariff value based on the tariff value of gold prevailing at the time of valuation @ **55421.90** Rs. per 10 gram (999.0 24Kt) are as given below: -

SR. No.	Details of Items	PCS	Net Weight in Gram	Purity	Market value (Rs)	Tariff Value (Rs)
1	Gold Bar	1	1301.480	999.0 24Kt	8507775	7213049
	Total	1	1301.480		8507775	7213049

Place: Ahmedabad

Date: 02/12/2023



Qr. Certificate-No 932/2023-24 Dated 02.12.2023 The Deputy Commissioner (AIU) SVPI Customs Ahmedabad Recovered From M. Shamsuddin, Aboobacker Khan.

Ashokan

21614

*Reuter*



OFFICE OF THE DEPUTY COMMISSIONER OF CUSTOMS  
::AIR INTELLIGENCE UNIT ::  
SARDAR VALLABHBHAI PATEL INTERNATIONAL AIR PORT  
AHMEDABAD 38 00 04  
PHONE (079) 22860034 FAX (079) 22860035  
Email cusaiyahd@gmail.com

F.NO.VRI.10-202/AIU/A/2023-24

Date: 02.12.2023

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

In exercise of power conferred under sub-section (1) of Section 110 of the Customs Act, 1962, I, the undersigned, order to place One gold bar in sealed condition net gold weighing 1301.480 Grams having purity 999.0/24Krt, totally valued at Market Value of Rs 85,07,775/- (Eighty Five lakhs Seven thousand Seven hundred Seventy Five Only) and Tariff Value is Rs. **72,13,049/-** (Rupees Seventy Two lakhs Thirteen thousand Forty Nine Only) as on 02.12.2023 smuggled by Pax. Shri Mohammed Azharuddin Khan under seizure on the reasonable belief that the said goods are liable for confiscation under Section 111 of the Customs Act, 1962, due to the reason that the said goods have been attempted to be smuggled into India through SVPI Airport, Ahmedabad by Shri Mohammed Azharuddin Khan in form of 1 gold bar weighing 1301.480 grams concealed in rectum during the course of Panchnama dated 02.11.2023 drawn at SVPI Airport, Ahmedabad.

2. The gold which was recovered from Pax. Shri Shri Mohammed Azharuddin being seized as under:

Sl. No.	Details of Items	PCS	Gross Weight In Gram	Net Weight in Gram	Purity	Market Value (Rs.)	Tariff Value (Rs.)
1.	Gold Bar	1	1384.480	1301.480	999.0 24Kt.	85,07,775/-	72,13,049/-
	Total	1	1384.480	1301.480	999.0 24Kt.	85,07,775/-	72,13,049/-

Further, in exercise of powers conferred under sub-section (3) of Section 110 of the Customs Act, 1962, I, undersigned, order to placethe one gold barunder seizure on reasonable belief that the same were used for concealment of above mentioned gold which was attempted to be smuggled into India in violation of Section 77, Section 132 and Section 135, of the Customs Act, 1962.

Date: 02.12.2023  
Place: SVPI Airport,Ahmedabad

*Sarjula Vasava*  
2/12/23  
(Sarjula Vasava)  
Superintendent,Customs(AIU)  
SVPI Air Port, Ahmedabad.

