प्रधानआयुक्त का कार्यालय, सीमाशुल्क ,अहमदाबाद

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F. No.: VIII/10- 08/SVPIA-A/O&A/HQ/2026-27 **Date: 10.06.2026**

SHOW CAUSE NOTICE

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

BRIEF FACTS OF THE CASE:

1.1. On the basis of intelligence developed by passenger profiling, the officers of Air Intelligence Unit (AIU), SVPI Airport, Ahmedabad intercepted a male passenger namely Shri Sunil Bhatia (hereinafter referred to as "the passenger" or " the noticee"), aged 50 years (DOB: 18.03.1976), holding Indian Passport No. C6628001, R/o H-3/115-116, Sector-11, Rohini, Delhi-110085, who arrived from Bangkok, Thailand to Ahmedabad by VietJet Flight No. VZ-750 on 31.01.2026, while he was attempting to exit through the Green Channel at the arrival hall of Terminal-2 of Sardar Vallabhbhai Patel International (SVPI) Airport, Ahmedabad. A thorough personal search of the passenger and detailed examination of his baggage were conducted in the presence of two independent panch witnesses. The entire proceedings were duly documented under Panchnama dated 31.01.2026/01.02.2026 **(RUD-1)**.

1.2. The passenger Shri Sunil Bhatia was asked whether he was carrying any dutiable, restricted, prohibited or contraband goods, to which he denied. During subsequent personal search conducted in the presence of panch witnesses and a Superintendent of Customs, the AIU officers noticed concealment inside the mouth of the passenger. On being directed, the passenger removed **04 (four) capsule-shaped gold bars**, each wrapped in black coloured adhesive tape, concealed in his mouth. On initial weighment, the total weight of the said 04 capsule-shaped gold bars (including the black adhesive tape) was found to be **109.16 grams**. The passenger was thereafter subjected to DFMD check after removal of all metallic objects; no beep sound was generated. Examination and X-ray scanning of his baggage, comprising one green-coloured cloth bag, one navy blue-coloured cloth bag, and one black-coloured backpack of 'POWER STAR' brand, revealed nothing objectionable.

1.3. Thereafter, the AIU officers telephonically contacted one Government Approved Valuer Shri Kartikey Vasantrai Soni, who was requested to come to the office of the AIU, SVPI Airport, Ahmedabad for testing and valuation of the recovered gold bars. On arrival, Shri Kartikey Vasantrai Soni removed the black adhesive tapes and conducted detailed testing and weighment of all four capsule-shaped gold bars. Vide **Valuation Certificate No. 814/2025-26 dated 01.02.2026 (RUD-2)**, he certified that the said gold bars were of pure 24 Kt (purity 999.0/24Kt), with a net weight of **108.070 grams**. Photograph at the time of weighment done by Shri Soni Kartikey Vasantrai is as under:

The value of the said 04 gold bars was calculated as per Notification No. 11/2026-Customs (N.T.) dated 30.01.2026 (gold) and Notification No. 05/2026-Customs dated 29.01.2026 (exchange rate). The Tariff Value was determined at **Rs.17,14,941/-** and the Market Value at **Rs.17,39,927/-**. The details of the seized gold are tabulated below:

S. No.	Details of Items	Qty. (Pcs.)	Net Weight in Grams	Purity	Market Value (Rs.)	Tariff Value (Rs.)
1	Four Capsule Shape Gold Bars (Unbranded, No any Marking on The Bars)	4	108.070	999.0 / 24Kt	17,39,927	17,14,941
	Total	4	108.070		17,39,927	17,14,941

The passenger produced his passport and boarding pass, copies of which were taken on record.

SEIZURE OF THE ABOVE SAID GOODS:

2.1. The aforesaid 04 (four) capsule-shaped gold bars of 24 Kt purity weighing **108.070 grams** having Market Value of Rs. 17,39,927/- and Tariff Value of Rs. 17,14,941/-, recovered from Shri Sunil Bhatia, were attempted to be smuggled into India by way of concealment (inside the mouth) without declaration and without payment of applicable Customs duty, in violation of the provisions of the Customs Act, 1962. The AIU officers, having reasonable belief that the goods were liable to confiscation, seized them under **Section 110 of the Customs Act, 1962** vide Seizure Memo/Order dated 01.02.2026 **(RUD-3)**. The goods were packed and sealed with Customs lac seal in the presence of the panchas and the passenger, and handed over to the Warehouse In-charge, SVPI Airport, Ahmedabad vide **Warehouse Entry No. 7892 dated 01.02.2026**. Further, the used pieces of black adhesive tapes employed for concealment of the said gold bars were also placed under seizure vide Seizure Memo/Order dated 01.02.2026 and deposited in the Customs Warehouse vide Warehouse Entry No. 7892A dated 01.02.2026.

2.2. Intimation U/s 150 of Customs Act, 1962 for disposal of the seized Gold has been issued to the accused on 01.02.2026 **(RUD-4)**.

STATEMENT OF SHRI SUNIL BHATIA:

3. The Statement of the said passenger was recorded on 01.02.2026 **(RUD-5)** under Section 108 of the Customs Act, 1962 by Superintendent of Customs (AIU), SVPI Airport, Ahmedabad wherein he inter alia stated and admitted that:

- He stated his name as Sunil Bhatia, Son of Shri Madan Mohan, aged about 50 years, residing at H-3/115-116, Sector-11, Rohini, Delhi-110085; that he is engaged in sale-purchase of readymade garments since 2024 and prior to that he had worked as a taxi driver.

- He stated that he had travelled to Bangkok on 28.01.2026 from Mumbai Airport by Air India Flight AI 2337 for the purpose of purchasing readymade garments, and returned to Ahmedabad from Bangkok on 31.01.2026 by VietJet Flight No. VZ-750.

- He perused the Panchnama dated 31.01.2026/01.02.2026 drawn at the Arrival Hall of Terminal-2, SVPI Airport, Ahmedabad, stated that he was present throughout the entire course of the said Panchnama proceedings, and agreed with its contents. He signed the same in token of its correctness.

- He admitted that, while in Bangkok, in addition to purchasing readymade garments from the Pratunam area, he had purchased the said 04 capsule-shaped gold bars in cash from a shop in the Phahurat area of Bangkok, considering the rising prices of gold. He stated that he does not have any bill, invoice or documentary evidence in respect of the said gold bars, and that the details of the seller/supplier are not remembered by him.

- He stated that the cash for purchase of the said gold bars was arranged from his personal savings accumulated from the sale of readymade garments in cash, and that his bank statement does not contain any entry related to such purchase. He undertook to provide his bank statement within a week's time.

- He admitted that after the flight landed at Ahmedabad Airport and inside the aircraft itself, he concealed the said 04 capsule-shaped gold bars (wrapped in black adhesive tape) inside his mouth, to avoid detection by Customs Authorities.

- He deposited that he did not make any declaration of the said gold bars before Customs Authorities at SVPI Airport, Ahmedabad, and consciously opted for the Green Channel with a deliberate intent to evade payment of applicable Customs duty and to earn profit by selling the gold at a higher rate in India.

- He expressed that he was aware that he was fully aware that smuggling of gold without payment of Customs duty is an offence, and that the Green Channel is meant for goods not required to be declared before Customs.

The statement was given voluntarily and willingly, after due explanation of the provisions of Section 108 of the Customs Act, 1962.

SUMMATION:

4. As per the aforementioned proceedings, it emerged that the 04 (four) capsule-shaped gold bars of 24 Kt purity weighing **108.070 grams** having Market Value of **Rs. 17,39,927/-** and Tariff Value of **Rs. 17,14,941/-** were recovered from the passenger Shri Sunil Bhatia, who had attempted to smuggle by illegally importing the same into India by concealing them inside his mouth, without making any declaration before the Customs Authorities at SVPI Airport, Ahmedabad, and without payment of applicable Customs duty, in violation of the provisions of the Customs Act, 1962. The said gold bars were therefore appeared to be liable for confiscation and hence the same were placed under seizure vide Seizure Memo/Order dated 01.02.2026.

LEGAL PROVISIONS:

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

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

5.3. In terms of Para 2.26(a) of the Foreign Trade Policy 2015-2020, only bona fide household goods and personal effects are allowed to be imported as part of passenger baggage as per limits, terms and conditions thereof specified in the Baggage Rules notified by the Ministry of Finance. Further as per Para 2.27 of the Foreign Trade Policy 2023, bona fide household goods and personal effects may be imported as part of passenger baggage as per limits, terms and conditions thereof in Baggage Rules notified by the Ministry of Finance. Gold can be imported only by banks (authorized by RBI) and agencies nominated for the said purpose under Para 4.41 of Chapter-4 of Foreign Trade Policy, or by an 'Eligible Passenger' as per the provisions of Notification No. 50/2017-Customs dated 30.06.2017 (Sr. No. 356). As per the said Notification, an 'eligible passenger' means a passenger of Indian origin or a passenger holding a valid passport issued under the Passport Act, 1967 who is coming to India after a period of not less than 6 months of stay abroad.

The above said legal provisions are reproduced below:

- As per 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.

- As per 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 and all the provisions of that Act shall have effect accordingly.

- As per Section 11(1) of the Foreign Trade (Development and Regulation) Act, 1992, no export or import shall be made by any person except in accordance with the provisions of this Act, the Rules and Orders made thereunder and the Foreign Trade Policy for the time being in force.

5.4. Condition 41 of Sl. No. 356 of CBIC Customs Notification No. 50/2017 dated 30.06.2017 regulates the import of gold by a passenger in the following manner:

If,

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

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

2. the gold or silver is, -

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

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

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

Explanation: For the purposes of this notification, 'eligible passenger' means a passenger of Indian origin or a passenger holding a valid passport, issued under the Passports Act, 1967, who is coming to India after a period of not less than six months of stay abroad; and short visits, if any, made by the eligible passenger during the aforesaid period of six months shall be ignored if the total duration of stay on such visits does not exceed thirty days and such passenger has not availed of the exemption under this notification or under the notification being superseded at any time of such short visits.

5.5. Baggage Rules, 2016:

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

5.5.2. A combined reading of the above-mentioned legal provisions under Foreign Trade Regulations, the Customs Act, 1962 and the Notifications issued therein clearly indicates that import of gold including gold jewellery through baggage is restricted, and conditions have been imposed on such imports. Only passengers satisfying the mandatory conditions can import gold as part of their bona fide personal baggage, and the same has to be declared to Customs at the time of arrival with applicable duty paid. Further, in the present case, Shri Sunil Bhatia had been present in Bangkok for only 3 days (28.01.2026 to 31.01.2026) and does not qualify as an 'eligible passenger' under the said Notification, as the minimum stay abroad required is six months. Hence, in the instant case, the import of gold without declaration and without payment of Customs duty is clearly impermissible.

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

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

5.6.1. As per the said Notification, the expression 'Gold in any form' includes gold in any form above 22 carats under Chapter 71 of ITC (HS), 2017, Schedule-I (Import Policy). The impugned 04 (four) capsule-shaped gold bars having purity 999.0/24Kt therefore squarely fall within the scope of this definition.

5.7. Further, as per Section 2(33) of the Customs Act, 1962, 'prohibited goods' means any goods the import or export of which is subject to any prohibition under this Act or any other law for the time being in force but does not include any goods in respect of which the conditions subject to which the goods are permitted to be imported or exported have been complied with. Hence, the smuggling of the 04 (four) capsule-shaped gold bars weighing 108.070 grams having Market Value of Rs. 17,39,927/- and Tariff Value of Rs. 17,14,941/-, recovered from Shri Sunil Bhatia, in contravention of the Foreign Trade Policy 2015-20 read with the relevant Notifications issued under the Customs Act, 1962 and the rules made thereunder, shall have to be treated as prohibited, by virtue of not being in conformity with the conditions imposed in the said Regulations. It is pertinent to note that any prohibition applies to every type of prohibition which may be complete or partial and even a restriction on import or export is to an extent a prohibition. Hence the restrictions imposed on the said imports are to an extent a prohibition and any violation of the said conditions/restrictions would make the impugned goods liable for confiscation under Section 111 of Customs Act, 1962.

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

- As per Section 2(3) – 'baggage' includes unaccompanied baggage but does not include motor vehicles.

- As per Section 2(22) of Customs Act, 1962, definition of 'goods' includes vessels, aircrafts and vehicles; stores; baggage; currency and negotiable instruments; and any other kind of movable property.

- As per Section 2(33) of the Customs Act, 1962 – 'Prohibited Goods' means any goods the import or export of which is subject to any prohibition under this Act or any other law for the time being in force but does not include any such goods in respect of which the conditions subject to which the goods are permitted to be imported or exported have been complied with.

- As per Section 2(39) of the Customs Act, 1962 – 'Smuggling', in relation to any goods, means any act or omission which will render such goods liable to confiscation under Section 111 or Section 113.

- As per Section 77 of the Customs Act, 1962 – 'the owner of any baggage shall, for the purpose of clearing it, make a declaration of its contents to the proper officer.'

- As per Section 110 of the 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.'

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, 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;

- (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.

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

Section 112 – Penalty for improper importation of goods, etc.:

Any person, -

(a) who, in relation to any goods, does or omits to do any act which act or omission would render such goods liable to confiscation under Section 111, or abets the doing or omission of such an act, or

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

5.10. Section 119: Confiscation of goods used for concealing smuggled goods: '**Any goods used for concealing smuggled goods shall also be liable to confiscation.**' In the present case, the used black adhesive tapes employed for wrapping and concealing the gold bars are therefore also liable for confiscation under Section 119 of the Customs Act, 1962.

5.11. Further, in terms of provisions under **Section 123 of the Customs Act, 1962**, it is the responsibility of the person in whose possession the said gold was found to prove that the same was not smuggled. The relevant provisions of Section 123 are as under:

> **Section 123: Burden of proof in certain cases –**
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> (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.

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

5.13. As per DGFT Notification No. 36/2015-2020 dated 18.12.2019 – Import policy of gold in any form, other than monetary gold and silver in any form, is amended from 'Free' to 'Restricted'; import is allowed only through nominated agencies as notified by RBI (in case of banks) and DGFT (for other agencies).

5.14. From all the above paras, it appears that during the period relevant to this case, import of gold in any form was restricted as per DGFT Notification and import was permitted only by nominated agencies or eligible passengers fulfilling all specified conditions. It is amply clear that Shri Sunil Bhatia was neither a nominated agency nor an eligible passenger (having stayed abroad for only 3 days). It clearly appears that import of goods the import of which is allowed subject to certain conditions must be treated as prohibited goods under Section 2(33) of the Customs Act, 1962 in case such conditions are not fulfilled.

VIOLATION AND CONTRAVENTION OF THE VARIOUS PROVISIONS:

6.1. From the investigation conducted in the case, it appears that the impugned gold, classifiable under Chapter 71 of ITC (HS), is a restricted item under the Import Policy and permitted to be imported only in accordance with the conditions prescribed under the Foreign Trade Policy 2015-20 and ITC (HS). The said gold was imported through passenger's baggage without authorization, without declaration, and without fulfilling the conditions prescribed under the Baggage Rules, 2016. In the instant case, gold bars weighing 108.070 grams having Market Value of Rs. 17,39,927/- and Tariff Value of Rs. 17,14,941/-, recovered from Shri Sunil Bhatia, had been attempted to be smuggled into India by not declaring the same before the Customs Authorities at SVPI Airport, Ahmedabad, by concealing the same inside his mouth, with an intent to evade the payment of applicable Customs Duty. The said quantity of gold is also more than the permissible limit allowed to a passenger under the Baggage Rules, 2016, and for these reasons it cannot be considered as bona fide baggage.

6.2. According to Section 77 of the Customs Act, 1962, the owner of any baggage, for the purpose of clearing it, is required to make a declaration of its contents to the proper officer. In the instant case, Shri Sunil Bhatia had neither filed any such declaration, nor declared the said gold, due to malafide intention, thereby contravening the provisions of Section 77 of the Customs Act, 1962. It therefore appears that the said 04 capsule-shaped gold bars totally weighing 108.070 grams having Market Value of Rs. 17,39,927/- and Tariff Value of Rs. 17,14,941/- are liable for confiscation under the provisions of **Section 111 of the Customs Act, 1962**.

6.3. The seized goods in the form of 04 (four) capsule-shaped gold bars totally weighing 108.070 grams having Market Value of Rs. 17,39,927/- and Tariff Value of Rs. 17,14,941/- have been attempted to be illegally smuggled into India without declaring the same before the Customs Authorities, in violation of the provisions of the Customs Act, 1962, FTP, and Customs Baggage Rules, inasmuch as no declaration was made under Section 77 of the Customs Act, 1962. The said gold does not appear to be allowed to be imported by the passenger, keeping in view the restrictions on such import under the provisions of FTP and Customs Act, 1962. Hence, it appears that the said gold was brought into India with a motive to smuggle the same by way of fraudulently circumventing the restrictions and prohibitions imposed under the Customs Act, 1962 and other allied Acts, Rules and Regulations. Therefore, the same may be treated as prohibited goods imported illegally into India and liable to confiscation under the provisions of **Section 111(d) and (l)** of the Customs Act, 1962.

6.4. In the instant case, the total quantity of gold weighing 108.070 grams having Market Value of Rs. 17,39,927/- and Tariff Value of Rs. 17,14,941/-, recovered from Shri Sunil Bhatia, had been illegally attempted to be smuggled into India without declaring before the Customs Authorities, in violation of the provisions of the Customs Act, 1962, FTP, and Customs Baggage Rules. The said gold does not appear to be allowed to be imported by Shri Sunil Bhatia, keeping the restrictions on such import under the provisions of FTP and Customs Act, 1962. Hence, it appears that the said gold was brought into India with a motive to smuggle the same by way of fraudulently circumventing the restrictions and prohibitions imposed under the Customs Act, 1962 and other allied Acts, Rules and Regulations. Therefore, the same prohibited goods may be treated as imported illegally into India and liable to confiscation under the provisions of **Section 111(d) and 111(l)** of the Customs Act, 1962.

6.5. Also, Shri Sunil Bhatia has failed to discharge his onus in terms of the provisions of Section 123 of the Customs Act, 1962. These actions render the said gold liable for confiscation and also render him liable for penal action under the Customs Act, 1962.

ROLE OF PERSON INVOLVED IN THE ABOVE SMUGGLING OF GOLD:

7.1. Role of the passenger Shri Sunil Bhatia:

- From the evidences gathered, both oral and documentary, available on records, Shri Sunil Bhatia played an active and conscious role in the attempted smuggling of gold into India. He travelled from Bangkok to Ahmedabad on 31.01.2026 by VietJet Flight No. VZ-750, carrying 04 capsule-shaped gold bars of 24 Kt purity weighing 108.070 grams having

Market Value of Rs. 17,39,927/- and Tariff Value of Rs. 17,14,941/-, concealed inside his mouth, with a deliberate intention to evade payment of applicable Customs duty and to fraudulently circumvent the restrictions and prohibitions imposed under the Customs Act, 1962 and other allied Acts, Rules and Regulations.

- Shri Sunil Bhatia knowingly and intentionally concealed the said gold bars inside his mouth within the aircraft itself, after landing at Ahmedabad Airport, with the deliberate intent to avoid detection by Customs Authorities. He consciously opted for the Green Channel, did not declare the gold, and attempted to exit the airport clandestinely with the clear intent to evade payment of Customs duty.

- His voluntary statement recorded under Section 108 of the Customs Act, 1962 clearly establishes that he was fully aware of the illegality of his act, and that he consciously and deliberately chose not to declare the gold bars and attempted to clear the same through the Green Channel with the intent to smuggle the same into India without payment of Customs duty. He admitted to this in unambiguous terms in his statement.

- By his deliberate acts and omissions, Shri Sunil Bhatia rendered the seized gold liable for confiscation under Sections 111(d) and 111(l) of the Customs Act, 1962 and himself liable to penal action under **Section 112(a)** of the Customs Act, 1962 for attempting to improperly import smuggled goods.

- Shri Sunil Bhatia has failed to discharge his onus in terms of the provisions of Section 123 of the Customs Act, 1962. These actions render the said gold liable for confiscation and also render him liable for penal action under the Customs Act, 1962.

- Further, as per the facts discussed supra, Shri Sunil Bhatia has concerned himself in the act of smuggling of gold recovered from his possession, has knowingly violated the various provisions of the Customs Act, 1962, Foreign Trade Policy 2015-20, Baggage Rules, 2016, and Customs Notifications, which rendered the above goods liable to confiscation under Section 111(d) and (l) of the Customs Act, 1962. By doing so, Shri Sunil Bhatia was found concerned in carrying, keeping, concealing and illegally importing such gold which he knew was liable to confiscation under Section 111 of the Customs Act, 1962, thereby rendering himself liable for penalty under **Section 112(b)** of the Customs Act, 1962.

- In his statement dated 01.02.2026, the said passenger Shri Sunil Bhatia deposed that for purchase of said gold, the cash was arranged from his personal savings accumulated on account of sale of readymade garments in cash; that his Bank Statement was not readily available with him but he assured that he would provide his Bank Statement within a week time though there was no entry of transactions/withdrawal relating to purchase of said 04 Capsule shaped Gold bars. However, the said passenger did not provide his Bank Statement and thereby it appears that he was attempting to mis-lead the investigation. By doing so and for not providing the Bank Statement for verification, the said passenger has rendered himself liable for penalty under **Section 117** of Customs Act, 1962.

8. Now therefore, the Notice i.e. **Shri Sunil Bhatia**, aged 50 years (DOB: 18.03.1976), holding Indian Passport No. **C6628001**, R/o- H-3/115-116, Sector-11, Rohini, Delhi-110085 is hereby called upon to show cause in writing to the

Additional/Joint Commissioner of Customs, having his office located at 1st Floor, 'Custom House' Building, Near All India Radio, Navrangpura, Ahmedabad-380009, as to why:

(i) The 04 Nos. of gold bars totally weighing 108.070 grams having Market Value of **Rs.17,39,927/-** and Tariff Value of Rs.17,14,941/- recovered from his possession while arriving from Bangkok by Vietjet flight No. VZ 750 on 31.01.2026, placed under seizure under panchnama proceedings dated 01.02.2026 and Seizure Memo/Order dated 01.02.2026 at Terminal -2, SVPIA Ahmedabad, should not be confiscated under the provision of Section 111(d) and 111(l) of the Customs Act, 1962;

(ii) Penalty should not be imposed upon him under the provisions of Sections **112(a) and 112(b)** of the Customs Act, 1962, for the omissions and commissions mentioned hereinabove.

(iii) Penalty should not be imposed upon him under the provisions of Sections **117** of the Customs Act, 1962, for the omissions and commissions mentioned hereinabove.

9. The noticee namely Shri Sunil Bhatia is further required to state specifically in the written reply as to whether he wish to be heard in person before the case is adjudicated. If no specific mention is made about this in the written reply, it shall be presumed that he does not wish to be heard in person in his submission, it would be presumed that he does not desire a personal hearing. Shri Sunil Bhatia should produce at the time of showing cause, all the evidences which he intends to reply upon in defense.

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

11. This show cause notice is issued without prejudice to any other action that may be taken against the noticee(s), 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.

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

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

Digitally signed by
SHREE RAM VISHNOI
Date: 10-06-2026
14:43:58

(Shree Ram Vishnoi)
Additional Commissioner
Customs, Ahmedabad.

DIN: 20260671MN000000C535
F. No.: VIII/10- 08/SVPIA-A/O&A/HQ/2026-27 **Date: 10.06.2026**

By Speed Post A.D.

To
Shri Sunil Bhatia
(holding Indian Passport No. C6628001)
R/o- H-3/115-116, Sector-11,
Rohini, Delhi-110085

Copy to:

(i) The Deputy/Assistant Commissioner of Customs, SVPIA, Ahmedabad

(ii) The Deputy Commissioner of Customs (AIU), SVPIA, Ahmedabad

(iii) The System In-Charge, Customs, HQ., Ahmedabad for uploading on the official web-site i.e. http://www.ahmedabadcustoms.gov.in

(iv) Guard File

Annexure 'A'

Documents to be relied upon in the notice to Show Cause bearing F. No. VIII/10-08/SVPIA-A/O&A/HQ/2026-27, issued against Shri Sunil Bhatia for attempting smuggling of 04 (four) capsule-shaped gold bars of 24 Kt purity totally weighing 108.070 grams having Market Value of Rs.17,39,927/- approximately and Tariff Value of Rs.17,14,941/- by way of illegal import at SVPI Airport, Ahmedabad as per Panchnama dated 31/01.2026/01.02.2026:

Sr. No.	Document	Remarks
1.	Panchnama dated 31.01.2026/01.02.2026 at SVP International Airport, Ahmedabad and travel documents	Copy enclosed
2.	Valuation Certificate No. 814/2025-26 dated 01.02.2026 issued by Shri Kartikey Vasantrai Soni, Government Approved Valuer	Copy enclosed
3.	Seizure Memo/Order U/s. 110 of Customs Act, 1962 of Shri Sunil Bhatia dated 01.02.2026 (Warehouse Entry No. 7892 dated 01.02.2026)	Copy enclosed
4.	Statement of Shri Sunil Bhatia recorded under Section 108 of the Customs Act, 1962 on 01.02.2026	Copy enclosed
5.	Intimation U/s 150 of Customs Act, 1962 dated 01.02.2026 issued to Shri Sunil Bhatia for disposal of seized Gold	Copy enclosed