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F.No. VIII/10-47/SVPIA-C/O&A/HQ/2025-26

Date: 09.10.2025

**DIN: 20251071MN000000E0C1**

**SHOW CAUSE NOTICE**

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

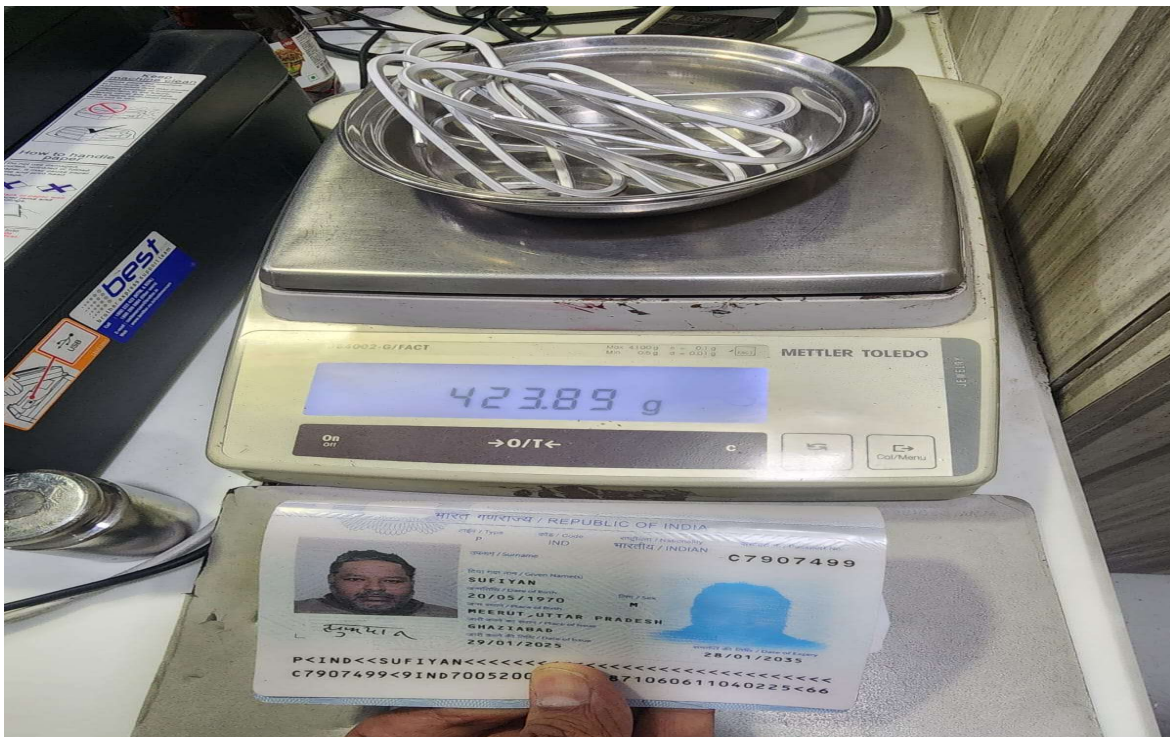
**BRIEF FACTS OF THE CASE:-**

On the basis of intelligence, the officers of Air Intelligence Unit (AIU), SVPIA, Customs Ahmedabad, intercepted a male passenger named Shri Sufiyan (D.O.B. 20.05.1970) (hereinafter referred to as the said “passenger/Noticee”), S/o Shri Mohd Rafik, residing at A-58, Shradhapuri, Kankeer, Kheda, Meerut, PIN-250001, Uttar Pradesh, India (address as per passport), holding an Indian Passport No. C7907499, arriving from Jeddah to Ahmedabad (AMD) on 17.04.2025 via Indigo Flight No. 6E-76 (Seat No. 30 A), at the arrival hall of the Terminal-2 of SVPIA, Ahmedabad, while he was attempting to exit through green channel without making any declaration to the Customs. Passenger’s personal search and examination of his baggage was conducted in presence of two independent witnesses and the proceedings thereof were recorded under the Panchnama dated 17.04.2025 **(RUD – 01)**.

2. Whereas, the passenger was questioned by the AIU Officers as to whether he was carrying any contraband/dutiable goods in person or in baggage to which he denied. The Officers asked/ informed the passenger that a search of his baggage as well his personal search was to be carried out and given him an option to carry out the search in presence of a magistrate or a gazetted officer of Customs to which the Passenger desired to be searched in presence of a gazetted Customs officer. Before commencing the search, the officers offered themselves to the said passenger for conducting their personal search, which was declined by the said passenger imposing faith in the Officers.

2.1 The AIU officers asked the passenger to pass through the Door Frame Metal Detector (DFMD) Machine installed near the green channel in the Arrival Hall of Terminal -2 building, after removing all metallic objects from his body/ clothes. However, even during this process, no beep sound was heard indicating any presence of objectionable/ dutiable items on his body/ clothes. Further, the officer observed that the passenger is carrying a hand bag and two trolley bags (One Brown Colour trolley bag and other green colour trolley bag), during scanning of the hand bag of the passenger no objectionable image is found. However, on scanning of both the trolley bags (One Brown Colour trolley bag and other green colour trolley bag) of the said passenger, **black colour linings were observed inside the handle of the trolley bag**, indicating that there might be gold wire(s) concealed inside the handle of the trolley bags. Accordingly, the officers opened the screws of the handle with the help of one screw driver and on opening the same **total four rhodium coated wires were extracted from inside**

2.3 Thereafter, at around 10:30 hrs. on 17.04.2025, the officers, along with the passenger and the panchas left the Airport premises in a government vehicle and reached 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-mentioned premises, the officer introduced the panchas, as well as the passenger to one person namely Shri Kartikey Vasantrai Soni, Government Approved Valuer. Shri Kartikey Vasantrai Soni, Government Approved Valuer then started the detailed examination of the rhodium coated wires recovered from inside the handle of the trolley bags of Shri Sufiyan. Thereafter the valuer carried out weighment of the rhodium coated wires on his weighing scale. After doing the same, Mr. Kartikey Vasantrai Soni provided detailed primary verification report of rhodium coated wires in the form of Annexure A and informs that the said **four rhodium coated wires consisting of Gold coated with white rhodium having Gross weight 423.89 grams**. The photograph of the recovered rhodium coated wires is as below:-



2.4 Thereafter, the Government approved valuer led the Officers, panchas and the passenger to the furnaces, which is located inside his business premises. Then, Mr. Kartikey Vasantrai Soni started the process of converting the rhodium coated wires. The rhodium coated wires is cut into pieces which are put into the furnace and upon heating the same, it turned in to liquid of gold like material. The said substance consisting of gold is then 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 gold bar. The photograph of the gold bar is as below:-





2.5 After completion of the procedure, Government Approved Valuer informed that **gold bar weighing 419.65 grams** having purity 999.0/24 Kt. is derived from 423.89 grams of four rhodium coated wires. After testing the said bar, the Government Approved Valuer confirmed that it is pure gold. Shri Kartikey Vasantrai Soni vide certificate no. 082/2025-26 dated 17.04.2025 (**RUD -2**) certifies that the gold bar is having purity 999.0/24kt and having the Market value of Rs. 41,32,294/- and Tariff Value of Rs. 37,50,462/-. The value of the gold bar has been calculated as per the Notification No. 24/2025-Customs (N.T.) dated 15.04.2025 (gold) and Notification No. 24/2024 dated 12.04.2025 (Exchange rate). The summary of the valuation as per the certificate No. 082/2025-26 dated 17.04.2025 is as under :

| Sl. No | Details of Items | PCS | Net Weight In Gram | Purity         | Market Value (Rs.) | Tariff Value (Rs.) |
|--------|------------------|-----|--------------------|----------------|--------------------|--------------------|
| 1.     | Gold Bar         | 1   | 419.65             | 999.0<br>24 Kt | 41,32,294          | 37,50,462          |

2.6 Thereafter, after the completion of the extraction of gold at the workshop of Govt. Approved Valuer, the Officers, panchas and the passenger came back to the SVPI Airport in a Government Vehicle along with the extracted gold bar and Valuation Certificate at around 13.20 hrs on 17.04.2025.

**SEIZURE OF THE ABOVE RHODIUM COATED GOLD BAR:-**

2.7 The said gold bar totally weighing 419.65 grams derived from four gold wires coated with white rhodium recovered inside the handles of two trolley bags of the passenger without any legitimate Import documents inside the Customs Area, therefore the same falls under the category of Smuggled Goods and appeared to be liable for confiscation under the Customs Act, 1962. Therefore, the said gold items totally weighing 419.65 grams, having purity of 999.0/24 KT Market valued at Rs. 41,32,294/- (Forty-One Lakh Thirty-Two Thousand Two Hundred Ninety-Four Only) and Tariff Value Rs. 37,50,462/- (Thirty-Seven Lakh Fifty Thousand Four Hundred Sixty-Two Only) as on 17.04.2025 was placed under **seizure vide Order dated 17.04.2025** issued under the provisions of Section 110(1) and (3) of the Customs Act, 1962 under reasonable belief that the subject gold items are liable for confiscation under Section 111 of the Customs Act, 1962.

Further, under sub-section (3) of Section 110 of the Customs Act, 1962, the both trolley bags used for packing and concealing the above mentioned gold in wire form, which (Gold in wire form) was attempted to be smuggled into India in violation of Section 77, Section 79 and Section 135 of the Customs Act, 1962 and

therefore the same was also placed under seizure vide the same seizure order dated 17.04.2025 under the reasonable belief that the same are also liable to confiscation under Section 119 of the Customs Act, 1962 (**RUD-4**).

**STATEMENT OF SHRI SUFIYAN (D.O.B 20.05.1970):**

4. Statement of Shri Sufiyan was recorded on 17.04.2025 (**RUD-3**), wherein he inter alia stated his personal details like name, address, family details, mobile number and bank account statement as mentioned in the statement and stated that he is working as a labour worker in 'Indane' gas agency, Address- A-58, Shradhapuri, Kanker Kheda, Meerut, Pin-250001, Uttar Pradesh, India. There is total seven members in his family – i.e. his wife, three sons, two daughters and himself. Presently, he lived with his wife and youngest son at above mentioned address. His son is also working with him as labour worker in the same gas agency. His mobile no. is 9219226036. On being asked, he stated that he studied upto Primary School. His Adhar card no. is 4796 6343 0265, PAN card no. LMEPS4141M and bank account in Punjab National Bank, Cant Area, Shradhapuri, Kanker Kheda, Meerut, having account no. 0729000100322583 and IFSC Code PUNB0072900. On being asked, he stated that he has no E-mail i.d.

4.1 He further stated that he went to Jeddah on 31.03.2025 from Indira Gandhi International Airport, Delhi to perform Umrah (Religious activity). His monthly income of family is Rs. 20,000/-, as mentioned above he and his son worked as labour workers in 'Indane' gas agency at Meerut.

4.2 Regarding the purpose of his visit to Jeddah, he stated that the tickets for the journey (i.e. from Indira Gandhi International Airport, Delhi to Jeddah and from Jeddah to SVPI Airport, Ahmedabad) were booked by him from his savings from the Travel Agency namely Al Fahed Tours and Travels, Meerut. He stated that the above two trolley bags (i.e. brown and green colors) from which the gold concealed in the form of wires in the handle of the bags recovered by the AIU Officers were given to him by one Unknown person at Jeddah Airport. He stated that he hasn't any contact details of that unknown person. He reiterated that the two trolley bags, in which the gold was concealed, did not belonged to him as these were given to him by an unknown person in Jeddah. Therefore, this gold belonged to that unknown person. The unknown person bore his 'food and hotel stay expenses for the period from 01.04.2025 to 16.04.2025 in lieu of transport of these two trolley bags from Jeddah to SVPI Airport, Ahmedabad and then to Delhi. He stated that he was never visited abroad before, this is the first time he left India and visited Jeddah for Umrah. He further stated that the consignment of gold was supposed to be handed over to an unknown person at the outside of Delhi Airport whose details supposed to get on his phone no. once he reaches Delhi. However, prior to his reaching Delhi, he was intercepted at Ahmedabad Airport.

4.3 On further inquiry, on being asked whether he was aware about the provisions of the Customs for import of Gold in any form, he stated that he had intentionally not declared the seized items, i.e. gold before the Customs Authorities on his arrival at SVP International Airport Ahmedabad, as he wanted to clear it illicitly and evade payment of Customs Duty. He is fully aware that clearing gold without declaring before Customs is an offence, under the provisions of Customs Act, 1962 and Regulations. He did not file any Declaration form for declaring the dutiable goods to the Customs. He agreed that he has done evasion of Customs duty on the gold total weighing of 419.65 grams with purity 999.0/24KT and having market value Rs.41,32,294/- and Tariff Value Rs.

37,50,462/-, which was recovered from the two trolley bags concealed in from of rhodium coated wire inside the handle of these two trolley bags in his possession.

4.4 He perused the Panchnama dated 17.04.2025 and stated that the facts narrated therein are true and correct.

4.5 From the investigation conducted in the case, it appears that the aforesaid gold was imported into India in violation of the provisions of the Baggage Rules, 2016, as amended, in as much as gold or silver in any form, other than ornaments is not allowed to be imported free of duty. In the instant case, gold bar totally weighing 419.65 grams having purity of 999.0/24 KT Market valued at Rs.41,32,294/- (Forty-One Lakh Thirty-Two Thousand Two Hundred Ninety-Four Only) and Tariff Value Rs.37,50,462/- (Thirty-Seven Lakh Fifty Thousand Four Hundred Sixty-Two Only) as on 17.04.2025 derived from four gold wires coated with white rhodium which were concealed inside the handles of two trolley bags of the passenger, Shri Sufiyan, who had arrived from Jeddah to Ahmedabad on 17.04.2025 via Indigo Flight No. 6E-76 (Seat No. 30A), at Terminal-2 of SVPIA Ahmedabad. Further, the said quantity of gold is more than the permissible limit allowed to a passenger under the Baggage Rules and for these reasons alone, it cannot be considered as a Bonafide Baggage under the Customs Baggage Rules, 2016.

4.7 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, the passenger had not declared the said gold item totally weighing 419.65 grams having purity of 999.0/24 KT because of malafide intention and thereby contravened the provisions of Section 77 of the Customs Act, 1962. It therefore, appears that the said gold totally weighing 419.65 grams having purity of 999.0/24 KT derived from four gold wires coated with white rhodium which was concealed inside the handles of two trolley bags, were attempted to be smuggled into India with an intention to clear the same without discharging duty payable thereon. It, therefore, appears that the said gold totally weighing 419.65 grams having purity of 999.0/24 KT is liable for confiscation under the provisions of Section 111 of the Customs Act, 1962. Consequently, the same was placed under seizure vide Panchnama dated 17.04.2025 and Seizure Order dated 17.04.2025 by the AIU Officers of Customs under the reasonable belief that the subject Gold is liable for confiscation.

#### **SUMMATION:**

5. The aforementioned proceedings indicated that Shri Sufiyan attempted to smuggle the aforesaid gold into India and thereby rendered the aforesaid gold having Market valued at Rs.41,32,294/- (Forty-One Lakh Thirty-Two Thousand Two Hundred Ninety-Four Only) and Tariff Value Rs.37,50,462/- (Thirty-Seven Lakh Fifty Thousand Four Hundred Sixty-Two Only), liable for confiscation under the provisions of Section 111 of the Customs Act, 1962 and therefore the same was placed under seizure vide Order dated 17.04.2025 issued under the Provisions of Section 110(1) and (3) of the Customs Act, 1962. Further, two trolley bags (one Brown Colour trolley bag and other green colour trolley bag) used for packing and concealing the above-mentioned gold in wire form were also liable for confiscation under the provisions of Section 119 of the Customs Act, 1962 and therefore the same was also placed under seizure vide the same seizure order dated 17.04.2025 issued under the Provisions of Section 110(1) and (3) of the Customs Act, 1962.

## **6. LEGAL PROVISIONS RELEVANT TO THE CASE:**

### **Foreign Trade Policy 2015-20 and Foreign Trade (Development and Regulation) Act, 1992**

- 6.1 In terms of Para 2.26 (a) of the Foreign Trade Policy 2015-20, only bona fide household goods and personal effects are allowed to be imported as part of passenger baggage as per limits, terms and conditions thereof in Baggage Rules notified by the Ministry of Finance. Gold can be imported by the banks (Authorized by the RBI) and agencies nominated for the said purpose under Para 4.41 of the Chapter 4 of the Foreign Trade Policy or any eligible passenger as per the provisions of Notification no. 50/2017-Customs dated 30.06.2017 (Sr. No. 356). As per the said notification "Eligible Passenger" means passenger of Indian Origin or a passenger holding valid passport issued under the Passport Act, 1967, who is coming to India after a period of not less than 6 months of stay abroad.
- 6.2 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.
- 6.3 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 (52 of 1962) and all the provisions of that Act shall have effect accordingly.
- 6.4 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.

### **The Customs Act, 1962:**

- 6.5 As per Section 2(3) – "baggage includes unaccompanied baggage but does not include motor vehicles.
- 6.6 As per Section 2(22), of Customs Act, 1962 definition of 'goods' includes-
- (a) vessels, aircrafts and vehicles;
  - (b) stores;
  - (c) baggage;
  - (d) currency and negotiable instruments; and
  - (e) any other kind of movable property;
- 6.7 As per Section 2(33) of 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.
- 6.8 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 of the Customs Act 1962.
- 6.9 As per 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.

6.10 As per 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.

6.11 As per 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.

6.12 Section 111. Confiscation of improperly imported goods, etc.:

*The following goods brought from a place outside India shall be liable to confiscation:-*

- (a) any goods imported by sea or air which are unloaded or attempted to be unloaded at any place other than a customs port or customs airport appointed under clause (a) of section 7 for the unloading of such goods;*
- (b) any goods imported by land or inland water through any route other than a route specified in a notification issued under clause (c) of section 7 for the import of such goods;*
- (c) any dutiable or prohibited goods brought into any bay, gulf, creek or tidal river for the purpose of being landed at a place other than a customs port;*
- (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;*
- (e) any dutiable or prohibited goods found concealed in any manner in any conveyance;*
- (f) any dutiable or prohibited goods required to be mentioned under the regulations in an import manifest or import report which are not so mentioned;*
- (g) any dutiable or prohibited goods which are unloaded from a conveyance in contravention of the provisions of section 32, other than goods inadvertently unloaded but included in the record kept under sub-section (2) of section 45;*
- (h) any dutiable or prohibited goods unloaded or attempted to be unloaded in contravention of the provisions of section 33 or section 34;*
- (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;*
- (k) any dutiable or prohibited goods imported by land in respect of which the order permitting clearance of the goods required to be produced under section 109 is not produced or which do not correspond in any material particular with the specification contained therein;*
- (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 transshipment, with the declaration for transshipment referred to in the proviso to sub-section (1) of section 54];*

- (n) any dutiable or prohibited goods transited with or without transshipment or attempted to be so transited in contravention of the provisions of Chapter VIII;*
- (o) any goods exempted, subject to any condition, from duty or any prohibition in respect of the import thereof under this Act or any other law for the time being in force, in respect of which the condition is not observed unless the non-observance of the condition was sanctioned by the proper officer;*
- (p) any notified goods in relation to which any provisions of Chapter IV-A or of any rule made under this Act for carrying out the purposes of that Chapter have been contravened.*

6.13 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 knows or has reason to believe are liable to confiscation under Section 111, shall be liable to penalty.*

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

**Explanation:** *In this section, "goods" do not include a conveyance used as a means of transport.*

6.15 As per Section 123 of Customs Act 1962,

- (1) where any goods to which this section applies are seized under this Act in the reasonable belief that they are smuggled goods, the burden of proving that they are not smuggled goods shall be-*
  - (a) in a case where such seizure is made from the possession of any person -*
    - (i) on the person from whose possession the goods were seized; and*
    - (ii) if any person, other than the person from whose possession the goods were seized, claims to be the owner thereof, also on such other person;*
  - (b) in any other case, on the person, if any, who claims to be the owner of the goods so seized.*
- (2) This section shall apply to gold, and manufactures thereof, watches, and any other class of goods which the Central Government may by notification in the Official Gazette specify.*

6.16 All dutiable goods imported into India by a passenger in his baggage are classified under CTH 9803.

### **Customs Baggage Rules and Regulations:**

6.17 As per Customs Baggage Declaration (Amendment) Regulations, 2016 issued vide Notification no. 31/2016 (NT) dated 01.03.2016, 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 under Section 77 of the Customs Act, 1962.

6.18 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 bon-fide baggage of jewelry up to weight, of twenty grams with a value cap of Rs. 50,000/- if brought by a gentlemen passenger and forty grams with a value cap of one lakh rupees, if brought by a lady passenger.

**Notifications under Foreign Trade Policy and the Customs Act, 1962:**

- 6.19 As per Notification no. 49/2015-2020 dated 05.01.2022, gold in any form includes gold in any form above 22 carats under Chapter 71 of the ITC (HS), 2017, Schedule-1 (Import Policy) and import of the same is restricted.
- 6.20 Notification No. 50 /2017 –Customs New Delhi, the 30th June, 2017 G.S.R. (E).-

In exercise of the powers conferred by sub-section (1) of section 25 of the Customs Act, 1962 (52 of 1962) and sub-section (12) of section 3, of Customs Tariff Act, 1975 (51 of 1975), and in supersession of the notification of the Government of India in the Ministry of Finance (Department of Revenue), No. 12/2012 -Customs, dated the 17th March, 2017 published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R. 185 (E) dated the 17th March, 2017, except as respects things done or omitted to be done before such supersession, the Central Government, on being satisfied that it is necessary in the public interest so to do, hereby exempts the goods of the description specified in column (3) of the Table below or column (3) of the said Table read with the relevant List appended hereto, as the case may be, and falling within the Chapter, heading, sub-heading or tariff item of the First Schedule to the said Customs Tariff Act, as are specified in the corresponding entry in column (2) of the said Table, when imported into India,- (a) from so much of the duty of customs leviable thereon under the said First Schedule as is in excess of the amount calculated at the standard rate specified in the corresponding entry in column (4) of the said Table; and (b) from so much of integrated tax leviable thereon under sub-section (7) of section 3 of said Customs Tariff Act, read with section 5 of the Integrated Goods and Services Tax Act, 2017 (13 of 2017) as is in excess of the amount calculated at the rate specified in the corresponding entry in column (5) of the said Table, subject to any of the conditions, specified in the Annexure to this notification, the condition number of which is mentioned in the corresponding entry in column (6) of the said Table:

|      | Chapter or Heading or sub-heading or tariff item | Description of goods   | Standard rate | Condition No. |
|------|--|--|---------------|---------------|
| 356. | 71or 98  | (i) Gold bars, other than tola bars, bearing manufacturer's or refiner's engraved serial number and weight expressed in metric units, and gold coins having gold content not below 99.5%, imported by the eligible passenger<br>(ii) Gold in any form other than (i), including tola bars and ornaments, but excluding ornaments studded with stones or pearls | 10%           | 41            |

**Condition no. 41 of the Notification:**

If,- 1. (a) the duty is paid in convertible foreign currency; (b) the quantity of import does not exceed ten kilograms of gold and one hundred kilograms of silver per eligible passenger; and 2. the gold or silver is,- (a)carried by the eligible passenger at the time of his arrival in India, or (b) the total quantity of gold under items (i) and (ii) of Sr. No. 356 does not exceed one kilogram and the quantity of silver under Sr. No. 357 does not exceed ten kilograms per eligible passenger; and (c ) is taken delivery of from a customs bonded warehouse of the State Bank of India or the Minerals and Metals Trading Corporation Ltd., subject to the conditions 1 ; Provided that such eligible passenger files a declaration in the prescribed form before the proper officer of customs at the time of his arrival in India declaring his intention to take delivery of the gold or silver from such a customs bonded warehouse and pays the duty leviable thereon before his clearance from customs. Explanation.- For the purposes of this notification, “eligible passenger” means a passenger of Indian origin or a passenger holding a valid passport, issued under the Passports Act, 1967 (15 of 1967), who is coming to India after a period of not less than six months of stay abroad; and short visits, if any, made by the eligible passenger during the aforesaid period of six months shall be ignored if the total duration of stay on such visits does not exceed thirty days and such passenger has not availed of the exemption under this notification or under the notification being superseded at any time of such short visits.

- 7 From the above paras, it appears that during the period relevant to this case, import of gold in any form (gold having purity above 22 kt.) was restricted as per DGFT notification and import was permitted only by nominated agencies. Further, it appears that import of goods whereas it is allowed subject to certain conditions are to be treated as prohibited goods under section 2(33) of the Customs Act, 1962 in case such conditions are not fulfilled. As such import of gold is not permitted under Baggage and therefore the same is liable to be held as prohibited goods.

**8. CONTRAVENTION AND VIOLATION OF LAWS:**

It therefore appears that:

- (i) **Shri Sufiyan** had attempted to smuggle/improperly import gold totally weighing 419.65 grams having purity 999.0/24KT and, having Market valued at Rs. 41,32,294/- (Forty-One Lakh Thirty-Two Thousand Two Hundred Ninety-Four Only) and Tariff Value Rs. 37,50,462/- (Thirty-Seven Lakh Fifty Thousand Four Hundred Sixty-Two Only) recovered from four gold wires coated with white rhodium which were concealed inside the handles of two trolley bags, with a deliberate intention to evade payment of Customs duty and fraudulently circumventing the restrictions and prohibitions imposed under the Customs Act, 1962 and other allied Acts, Rules and Regulations. The said passenger, **Shri Sufiyan** had knowingly and intentionally smuggled the said gold by way of concealment inside the handles of two trolley bags having Gross weight 419.65 grams, on his arrival from Jeddah to Ahmedabad on 17.04.2025 by Indigo Flight No. 6E-76 (Seat No. 30A) at Terminal-2 SVPIA Ahmedabad, with an intent to clear it illicitly to evade payment of Customs duty. Therefore, the improperly imported gold by **Shri Sufiyan**, by way of concealment inside the handles of two trolley

bags and without declaring it to Customs on arrival in India cannot be treated as Bonafide household goods or personal effects. **Shri Sufiyan** 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, as amended.

- (ii) **Shri Sufiyan** by not declaring the gold brought by him in the form of four gold wires coated with white rhodium which was concealed inside the handles of two trolley bags totally weighing 419.65 grams having purity 999.0/24 KT, which included dutiable and restricted/prohibited goods to the proper officer of the Customs has contravened Section 77 of the Customs Act, 1962 read with Regulation 3 of Customs Baggage Declaration Regulations, 2013.
  - (iii) The improperly imported/smuggled gold by **Shri Sufiyan**, in the form of four gold wires coated with white rhodium totally weighing 419.65 grams having purity 999.0/24 KT that was recovered from inside the handles of two trolley bags, before arriving from Jeddah to SVPI Airport, Ahmedabad, on 17.04.2025 via Indigo Flight No. 6E-76 (Seat No. 30A) at Terminal -2, SVPIA Ahmedabad on 17.04.2025, for the purpose of the smuggling 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 Customs Act, 1962.
  - (iv) **Shri Sufiyan**, by the above-described acts of omission/commission and/or abetment has rendered himself liable for penalty under Section 112 of Customs Act, 1962.
  - (v) The Two Trolley Bags (one Brown Colour trolley bag and other green colour trolley bag) used for packing and concealing the above mentioned gold by **Shri Sufiyan** were also liable for confiscation under the provisions of Section 119 of the Customs Act, 1962.
  - (vi) As per Section 123 of Customs Act 1962, the burden of proving that the said Gold totally weighing 419.65 grams that recovered from inside the handles of two trolley bags of the passenger, **Shri Sufiyan** who arrived from Jeddah to SVPI Airport, Ahmedabad, on 17.04.2025 via Indigo Flight No. 6E-76 (Seat No. 30A) at Terminal-2, SVPIA Ahmedabad are not smuggled goods, is upon **Shri Sufiyan**, who is the Noticee in this case.
9. Now therefore, the Noticee i.e. **Shri Sufiyan**, is hereby called upon to show cause in writing to the Additional/Joint Commissioner of Customs, having his office located at 1<sup>st</sup>Floor, 'Custom House' Building, Opp. Old High Court, Navrangpura, Ahmedabad-380 009, as to why:
- (i) The 01 Gold Bar weighing 419.65 grams having purity 999.0/24 KT and having Market valued at Rs. 41,32,294/- (Forty-One Lakh Thirty-Two Thousand Two Hundred Ninety-Four Only) and Tariff Value Rs. 37,50,462/- (Thirty-Seven Lakh Fifty Thousand Four Hundred Sixty Two Only) recovered from four gold wires coated with white rhodium which was concealed inside the handles of two trolley bags, of the passenger, **Shri Sufiyan**, who arrived from Jeddah to Ahmedabad on 17.04.2025 by Indigo Flight No. 6E-76 (Seat No. 30A), at Terminal-2 of SVPIA Ahmedabad, placed under seizure under

panchnama proceedings dated 17.04.2025 and Seizure Memo Order dated 17.04.2025, 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 Two Trolley Bags (one Brown Colour trolley bag and other green colour trolley bag) used for packing and concealing the above mentioned gold by **Shri Sufiyan** placed under seizure under panchnama proceedings dated 17.04.2025 and Seizure Memo Order dated 17.04.2025, should not be confiscated under the provisions of Section 119 of the Customs Act, 1962.
- (iii) Penalty should not be imposed upon **Shri Sufiyan**, under the provisions of Section 112 of the Customs Act, 1962, for the omissions and commissions mentioned herein above.

**10.** **Shri Sufiyan**, 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 in his submission; it would be presumed that he does not desire a personal hearing. **Shri Sufiyan** should produce at the time of showing cause, all the evidences which he intend to reply upon in defense.

**11.** The noticee, **Shri Sufiyan** 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.

**12.** This show cause notice is issued without prejudice to any other action that may be taken against the notice(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.

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

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

**(Shree Ram Vishnoi)**  
**Additional Commissioner**  
**Customs Ahmedabad**

**DIN: 20251071MN000000E0C1**

**F. No. VIII/10-47/SVPIA-C/O&A/HQ/2025-26**

**Date: 09.10.2025**

SCN No. VIII/10-47/SVPIA-C/O&amp;A/HQ/2025-26

**BY SPEED POST A.D.**

To,

**Shri SUFIYAN,**  
S/o Mohd. Rafik,  
A-58, Shradhapuri, Kanker Kheda,  
Meerut, Pin-250001, Uttar Pradesh,

**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 relied upon in the notice to **Show Cause bearing No. VIII/10-47/SVPIA-C/O&A/HQ/2025-26 dated 09.10.2025** issued to **Shri Sufiyan** (D.O.B.20.05.1970) , residing at S/o MOHD. RAFIK, A-58, Shradhapuri, Kanker Kheda, Meerut, Pin-250001, Uttar Pradesh, India for attempting to smuggle one Gold Barhaving net weight of 419.65 gms:

| Sr. No | Document  | Remarks       |
|--------|---|---------------|
| 1      | Panchnama drawn on 17.04.2025 at SVP International Airport, Ahmedabad   | Copy enclosed |
| 2.     | Valuation Certificate No. 082/2025-26 dated 17.04.2025 issued by Shri Soni Kartikey Vasantrai, Government Approved Valuer.  | Copy enclosed |
| 3.     | Statement dated 17.04.2025 of Shri Sufiyan  | Copy enclosed |
| 4.     | Seizure memo Order dated 17.04.2025 issued under Section 110(1) & (3) of the Customs Act, 1962 in respect of Gold weighing 419.65 grams and the both trolly bags used for packing and concealing the above mentioned. | Copy enclosed |