



प्रधान आयुक्त का कार्यालय, सीमाशुल्क ,अहमदाबाद

“ सीमा शुल्क भवन ,”पहली मंजिल ,पुराने हाईकोर्ट के सामने ,नवरंगपुरा ,अहमदाबाद – 380 009.

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DIN: 20260371MN00008378FA

SHOW CAUSE NOTICE

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

BRIEF FACTS OF THE CASE: -

On the basis of profiling and suspicious movement, the officers of Air Intelligence Unit (AIU), SVPIA, Customs Ahmedabad, intercepted a male passenger named Shri Jayraj Hirenghai Ranpara, aged 26 years (D.O.B. 29.07.1999) (hereinafter referred to as the said “passenger/Noticee”), S/O. Hirenghai Pranjivandas Ranpara residing at Durga Niwas, 50-Prahlad Plot, Ashapura Main Road, Rajkot, Pin code-360001, Gujarat (address as per passport), holding an Indian Passport No. C8729631, arriving from Dubai to Ahmedabad (AMD) on 05.09.2025 at 01:40 hrs via SpiceJet Flight No. SG016, 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 05.09.2025 (**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 then asked the passenger to put his baggage in the X-Ray baggage scanning machine, installed near Green Channel at Arrival Hall, Terminal-II, SVPI Airport, Ahmedabad. The Officers also checked the baggage by opening the bags and found nothing objectionable in the baggage. Thereafter, the Customs Officers, once again ask Shri Jayraj Hirenghai Ranpara that whether he was carrying any valuable/ dutiable item with him to which Shri Jayraj Hirenghai Ranpara said that he was not carrying any valuable/ dutiable items with him. After that the Officers informed to Shri Jayraj Hirenghai Ranpara to pass through the Door Frame Metal Detector (DFMD) installed near the green channel in the Arrival Hall of Terminal 2 building, after removing all metallic objects from his body/clothes. He removed all the metallic objects such as mobile phone etc., and kept in a plastic tray and passed through the DFMD. While he passed through the said DFMD, a Beep sound was heard and red lights were seen from the said DFMD indicating that he has concealed some precious metals in his body. Therefore, the Officers decided to conduct personal search of Shri Jayraj Hirenghai Ranpara.

2.2 Thereafter, the personal search was conducted by the AIU Officer before a Gazetted Officer of Customs as desired by the Passenger. The AIU Officer conducted the personal search of the passenger which resulted in recovery of 01 Gold chain weighing 506.8 gms.

2.3 Thereafter, the officers called the Government Approved Valuer (Shri Kartikey Vasantrai Soni) and informed him that 01 gold chain had been recovered from the passenger namely Shri Jayraj Hirenghai Ranpara who had arrived from Dubai to Ahmedabad by Flight No. SG-016 dated 05.09.2025 and therefore, requested him to come to the Airport for testing and Valuation of the said Chain.

2.4 Thereafter, the officers introduced the panchas as well as the passenger to one person namely Shri Kartikey Vasantrai Soni, Government Approved Valuer. Shri Kartikey Vasantrai Soni examined and weighed the said 01 Gold Chain and checked the nature and purity of the same. After completion of the procedure, Shri Soni Kartikey Vasantrai, informed the officers in presence of the panchas and the said passenger that the said 01 gold chain was having purity of 999.0/24kt and the gross weight of the said chain was 506.8 gms. The photograph of the 01 Gold chain is as under:



2.5 The Government Approved valuer further vide his Certificate No. 562/2025-26 dated 05.09.2025 (**RUD-02**), certified that the said 01 gold chain is having net Weight of 506.8grams. The 01 Gold chain is having purity 999.0/24kt and market value is Rs.55,48,446/- (Rupees Fifty-Five Lakhs, Fourty Eight Thousand, Four Hundred and Fourty Six Only) and tariff value is Rs.49,48,040/- (Rupees Fourty Nine Lakhs, Fourty Eight Thousand, and Fourty Only) which has been calculated as per the Notification No. 52/2025-Customs (N.T.) dated 29.08.2025(gold) and Exchange Rate Notification No. 37/2025-Customs (N.T.) dated 05.09.2025 (Exchange rate). Further, the Government Approved Valuer, after due verification, also observed & certified that there was only 24K Marking on the said Gold chain and no Indian Hallmarking, BIS Logo, HUID Number etc. was found on the said gold chain. The valuation report provided by the said Govt. Approved Valuer is summarized as under:

Sr. No.	Item Particulars	PCS	Net Weight (in Grams)	Purity	Market Value (in Rs.)	Tariff Value (in Rs.)
1.	Gold Chain (only 24K Marking on the chain and no Indian Hallmarking i.e. BIS Logo or HUID Mentioned)	1	506.800	999.0 (24Kt)	55,48,446/-	49,48,040/-

SEIZURE OF THE ABOVE GOLD CHAIN: -

3. The said 01 Gold chain totally weighing 506.8 Grams recovered from the said passenger was attempted to be illegally imported into India by the said passenger without any legitimate Import documents and without declaring the

same to the Customs with an intent to evade payment of Customs duty, therefore the same falls under the category of Smuggled Goods and appears to be liable for confiscation under the Customs Act, 1962. Therefore, the said 01 gold chain, weighing 506.8 grams (Net Weight) is having purity 999.0/24Kt. and is having **Market Value of Rs.55,48,446/-**(Rupees Fifty-Five Lakhs, Fourty Eight Thousand, Four Hundred and Fourty Six Only) and Tariff Value is Rs.49,48,040/- (Rupees Fourty Nine Lakhs, Fourty Eight Thousand, and Fourty Only), was placed under seizure vide Order dated **05.09.2025** issued under the provisions of Section 110(1) and 110(3) of the Customs Act, 1962 under reasonable belief that the subject 01 Gold chain is liable for confiscation under Section 111 of the Customs Act, 1962.

STATEMENT OF SHRI JAYRAJ HIRENBHAI RANPARA:

4. Statement of Shri Jayraj Hirenbhai Ranpara was recorded on 05.09.2025 (**RUD-03**), wherein he inter alia stated that his personal details like name, address and family details as mentioned in the statement are true and correct and that he is educated up to class 12th and he is engaged in business of imitation jewellery at Rajkot. He exports imitation jewellery mostly to Dubai and Muscat. He earns around Rs.30,000/- per month.

4.1 He further stated that he had travelled abroad 10 times in last 06 months. He further stated that he went to Dubai on 03.09.2025, and came back today on 05.09.2025 by Spice Jet Flight SG-16 from Dubai to Ahmedabad. He had arranged his tickets from his savings. He further stated that he visited the Dubai on 03.09.2025 to meet his clients in Dubai in relation with his business. He further stated that he did not have the GSTIN of his firm at that moment and he will produce the same later on.

4.2 He further stated that the said gold chain was bought by his mother as a gift for him for which she used her savings and also sold some of her gold ornaments to purchase the same. She purchased the said gold Chain from "NAKALANK JEWELLERS", Rajkot almost 01 year back. While he departed for Dubai on 03.09.2025, he was wearing that very gold chain. He further stated that he did not have any bills or bank account details in respect of purchase of said gold chain, but he can produce the same at later stage.

4.3 He further stated that he was well aware that he needs to get the Export certificate and declare about the gold chain in Customs while departing for Dubai on 03.09.2025. But he did not do it. He stated that this is the first time he had carried some gold item while coming from abroad that too he has purchased in India.

4.4 He stated that he had perused the Panchnama dated 05.09.2025 and the facts narrated therein are true and correct and that he had opted for green channel without declaring the dutiable goods with intention to evade payment of Customs duty on gold chain which was being carried by him by way of concealment.

4.5 In terms of Board's Circular No.13/2022-Customs dated 16.08.2022, the passenger, Shri Jayraj Hirenbhai Ranpara was arrested on 05.09.2025 under Section 104 of the Customs Act, 1962 and was further released on bail subject to fulfillment of bail bond conditions on 05.09.2025 (**RUD-05**).

4.6 From the investigation conducted in the case, it appears that the aforesaid gold chain 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, 01 gold chain totally weighing 506.80 gms having purity of 24Kt/999.0 was found concealed by the passenger, Shri Jayraj Hirenbbhai Ranpara, who had arrived from Dubai to Ahmedabad on 05.09.2025 via SpiceJet Flight No. SG 016, at Terminal-2 of SVPIA Ahmedabad. Further, the weight of the said gold chain 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 chain totally weighing 506.80 grams having purity of 24Kt/999.0 because of malafide intention and thereby contravened the provisions of Section 77 of the Customs Act, 1962. It therefore, appears that the said gold chain totally weighing 506.80gms having purity of 24 Kt/999.0 recovered from Shri Jayraj Hirenbbhai Ranpara, was 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 chain totally weighing 506.80grams having purity of 24Kt/999.0 is liable for confiscation under the provisions of Section 111 of the Customs Act, 1962. Consequently, 01 gold chain totally weighing 506.80gms having purity of 24Kt/999.0 found concealed by the passenger, Shri Jayraj Hirenbbhai Ranpara, who had arrived from Dubai to Ahmedabad on 05.09.2025 via SpiceJet Flight No. SG016, at Terminal-2 of SVPIA Ahmedabad was placed under seizure vide Panchnama dated 05.09.2025 and Seizure Order dated 05.09.2025 by the AIU Officers of Customs under the reasonable belief that the subject Gold chain is liable for confiscation.

SUMMATION:

5.1 The aforementioned proceedings indicates that Shri Jayraj Hirenbbhai Ranpara attempted to smuggle the aforesaid gold into India and thereby rendered the aforesaid gold chain having the Market Value of Rs.55,48,446/- (Rupees Fifty-Five Lakhs, Fourty Eight Thousand, Four Hundred and Fourty Six Only) and tariff value is Rs.49,48,040/- (Rupees Fourty Nine Lakhs, Fourty Eight Thousand, and Fourty 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 05.09.2025 (**RUD-04**) issued under the Provisions of Section 110(1) and (3) of the Customs Act, 1962 under reasonable belief that the subject Gold chain is liable for confiscation under Section 111 of the Customs Act, 1962.

5.2 Whereas, the said passenger in his statement dated 05.09.2025 stated and claimed that his mother has purchased the said gold chain from 'Naklank Jewellers', Rajkot almost one year back and he would produce Bill in respect of such purchase at a later stage. He also promised to produce Bank Statement evidencing payment made for purchase of the said gold chain. However, no such proof was produced by the said passenger, hence, summons dated 24.02.2026 was issued to him calling for to give the statement and to produce purchase Invoice & other supporting documents in respect of the seized gold chain. The said passenger, in response to the Summons, instead of remaining present to give statement and produce evidences, vide email dated 26.02.2026 submitted a copy of Bill No.468 dated 21.05.2024 of Soni Jayeshbbhai Hemchandbbhai Ranpara ("Shri Thakar Jewellers"). Copy of the email & the Bill are attached with this Notice (**RUD-06**).

5.3 The said Bill appears to be fake, fictitious & fabricated and to have been produced by the said passenger to wrongly substantiate & justify his claim of

having purchased the seized gold chain from India on the following grounds/ observations:

- (i) In the statement dated 05.09.2025, the said passenger stated to have purchased the gold chain from 'Naklank Jewellers, Rajkot', whereas the Bill produced by him is of another person/firm;
- (ii) The Bill does not appear to be authentic & legal since it does not bear any GST Registration Number (GSTIN) or Certification No. issued by the Bureau of Indian Standards for selling of Gold Jewellery;
- (iii) The seized gold chain does not bear any BIS Logo, Hallmarking and HUID No. etc. which is mandatory for manufacturing & selling of gold jewellery in India as per the provisions of the Bureau of Indian Standards Act, 2016 (the BIS Act) and rules, regulations, notifications, orders etc. issued thereunder, as discussed hereinafter in this notice;
- (iv) Despite knowing that the said gold chain was required to be declared before the Customs and obtain Export Certificate while departing for Dubai on 03.09.2025, the said passenger has deliberately & intentionally not obtained such Certificate so that the gold chain illegally imported by him can be made good & claimed wrongly to have been purchased from India by producing such fake, fictitious and fabricated Bill.

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 transitted with or without transshipment or attempted to be so transitted 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 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.

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

Customs Baggage Rules and Regulations:

6.16 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.

6.17 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 jewellery upto 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:

6.18 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.

6.19 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 chains, 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 (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.

The Bureau of Indian Standards Act, 2016 (the BIS Act) and rules, regulations, notifications & orders issued thereunder:

6.20 As per the provisions of Section 14 (1) of the BIS Act, Bureau of Indian Standards (BIS) may notify precious metal articles to be marked with Hallmark or Standard Mark and as per the Notification dated 14.06.2018 issued by the Ministry of Consumer Affairs, Food and Public Distribution (Department of Consumer Affairs) under the said sub-section, 'Gold Jewellery and Gold Artefacts' are notified to be marked with Hallmark.

6.21 As per the provisions of Section 15 (1) of the BIS Act, no person shall import, distribute, sell, store or exhibit for sale, any goods or article notified

under Section 14 (1) of the said Act without Certification from the BIS i.e. the seller of 'Gold Jewellery and Gold Artefacts' should be a 'Certified Jeweller' [as defined under Section 2 (6) of the BIS Act]. Thus, as per this provision, no person can import 'Gold Jewellery and Gold Artefacts' who is not having certification from the BIS as per the above provision.

6.22 Further, as per Section 15 (3) of the BIS Act, a Certified Jeweller can sell 'Gold Jewellery and Gold Artefacts' only if such goods or article is marked with a Standard Mark or Hallmark.

6.23 As per the Order dated 15.01.2020 of the Ministry of Consumer Affairs, Food and Public Distribution (Department of Consumer Affairs) issued under Section 14 (3), read with Section 15 (2) & 15 (3) and Section 16 (1) & 16(2) read with Section 17 and Section 25 (3) of the BIS Act, the precious metal articles of gold notified under the above mentioned Notification dated 14.06.2018 i.e. 'Gold Jewellery and Gold Artefacts' can be sold only by registered jeweler through certified sales outlets, after fulfilling the terms & conditions of certificate of registration as specified in regulation 5 of the Bureau of Indian Standards (Hallmarking) Regulations, 2018 and such 'Gold Jewellery and Gold Artefacts' should mandatorily bear a Hallmark as specified in the said Order / the Regulations.

7 From the above paras, it appears that during the period relevant to this case, import of gold in any form having purity above 22 kt. was restricted as per DGFT notification and such import was permitted only by nominated agencies. Further, 'Gold Jewellery and Gold Artefacts' can be imported by a 'Certified Jeweller' having certification issued by the BIS. In this case, the said passenger was not possessing any such certification to import gold jewellery. Therefore, it appears that wherever import of any goods is allowed subject to certain conditions and such conditions are not fulfilled, such import is to be treated as 'Prohibited Goods' as defined under Section 2(33) of the Customs Act, 1962. As such import of gold jewellery by the said passenger is not permitted under the Baggage Rules & under the BIS Laws and therefore the same is liable to be held as prohibited goods and liable to confiscation under Section 111 (d) of the Customs Act, 1962.

8. CONTRAVENTION AND VIOLATION OF LAWS:

It therefore appears that:

(i) **Shri Jayraj Hirenghai Ranpara** had attempted to smuggle/illegally import 01 Gold chain totally weighing 506.80 Grams having purity 24Kt./999.0 and having the Market Value of Rs.55,48,446/- (Rupees Fifty-Five Lakhs, Fourty Eight Thousand, Four Hundred and Fourty Six Only) and tariff value is Rs.49,48,040/- (Rupees Fourty Nine Lakhs, Fourty Eight Thousand, and Fourty Only), found concealed by the passenger, 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 referred hereinabove. The said passenger, **Shri Jayraj Hirenghai Ranpara** had knowingly and intentionally smuggled the said gold chain having Gross weight 506.80 Grams, found concealed by him, on his arrival from Dubai to Ahmedabad on 05.09.2025 by SpiceJet Flight No. SG016 at Terminal-2 SVPIA Ahmedabad, with an intent to clear it illicitly to evade payment of Customs duty. Therefore, the improperly imported gold chain by **Shri Jayraj Hirenghai Ranpara**, by way of concealment and without declaring it to Customs on arrival in India cannot be treated as Bonafide household goods or personal effects. **Shri Jayraj**

Hirenbhai Ranpara 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 Jayraj Hirenbhai Ranpara** by not declaring the gold brought by him in the form of 01 gold chain totally weighing 506.80gms having purity of 24Kt/999.0 that was found concealed by him, which included dutiable and 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 Jayraj Hirenbhai Ranpara**, in the form of 01 gold chain totally weighing 506.80 gms having purity of 24Kt/999.0 that was found concealed by him, before arriving from Dubai to SVPI Airport, Ahmedabad, on 05.09.2025 via SpiceJet Flight no.SG016 at Terminal -2, SVPIA Ahmedabad on 05.09.2025, 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 Jayraj Hirenbhai Ranpara**, 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) As per Section 123 of Customs Act 1962, the burden of proving that the said Gold chain totally weighing 506.80 grams that was found concealed by the passenger, **Shri Jayraj Hirenbhai Ranpara** who arrived from Dubai via SpiceJet Flight no.SG016 at Terminal -2, SVPIA Ahmedabad on 05.09.2025 are not smuggled goods, is upon **Shri Jayraj Hirenbhai Ranpara**, who is the Noticee in this case.

9. Now therefore, the Noticee i.e. **Shri Jayraj Hirenbhai Ranpara**, is hereby called upon to show cause in writing to the Additional/Joint Commissioner of Customs, having his office located at 1stFloor, 'Custom House' Building, Opp. Old High Court, Navrangpura, Ahmedabad-380 009, as to why:

- (i) One (01) Gold chain, having purity 999.0/24 Kt., weighing 506.80 (Net Weight) and having the Market Value of Rs. 55,48,446/- (Rupees Fifty-Five Lakhs, Fourty Eight Thousand, Four Hundred and Fourty Six Only) and tariff value is Rs. 49,48,040/- (Rupees Fourty Nine Lakhs, Fourty Eight Thousand, and Fourty Only) found concealed by the passenger, **Shri Jayraj Hirenbhai Ranpara**, who arrived from Dubai to Ahmedabad on 05.09.2025 by SpiceJet Flight no.SG016, at Terminal-2 of SVPIA Ahmedabad, placed under seizure under panchnama proceedings dated 05.09.2025 and Seizure Memo Order dated 05.09.2025, 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) Penalty should not be imposed upon **Shri Jayraj Hirenbhai Ranpara**, under the provisions of Section 112 of the Customs Act, 1962, for the omissions and commissions mentioned hereinabove.

10. **Shri Jayraj Hirenbhai Ranpara**, is further required to state specifically in the written reply as to whether he wishes to be heard in person before the case is

F.No. VIII/10-55/SVPIA-B/O&A/HQ/2025-26

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 Jayraj Hirenghai Ranpara should produce at the time of showing cause, all the evidences which he/she/they intend to reply upon in defense.

11. The noticee, **Shri Jayraj Hirenghai Ranpara** 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.

Digitally signed by
Lokesh Damor
(Lokesh Damor)
Date: 03-03-2026
Additional Commissioner
13:56:53, Ahmedabad.

DIN No. 20260371MN00008378FA
F.No. VIII/10-55/SVPIA-B/O&A/HQ/2025-26

Date : 03.03.2026.

To,

Shri Jayraj Hirenghai Ranpara,
S/O. Hirenghai Pranjivandas Ranpara
Durga Niwas, 50-Prahlad Plot Ashapura
Main Road, Rajkot, Gujarat, Pin code-360001

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. F. No. VIII/10-55/SVPIA-B/O&A/HQ/2025-26 issued to **Shri Jayraj Hirenghai Ranpara**, S/o. Hirenghai Pranjivandas Ranpara, residing at Durga Niwas, 50-Prahlad Plot Ashapura Main Road Rajkot Pin code-360001, Gujarat, India for attempting to smuggle one Gold chain having net weight of 506.80gms:

Sr. No	Document	Remarks
1	Panchnama drawn on 05.09.2025 at SVP International Airport, Ahmedabad	Copy enclosed
2.	Valuation Certificate No. 562/2025-26 dated 05.09.2025 issued by Shri Soni Kartikey Vasantrai, Government Approved Valuer.	Copy enclosed
3.	Statement dated 05.09.2025 of Shri Jayraj Hirenghai Ranpara	Copy enclosed
4.	Seizure memo Order dated 05.09.2025 issued under Section 110(1) & (3) of the Customs Act, 1962 in respect of the gold chain weighing 506.80grams.	Copy enclosed
5	Arrest Memo dated 05.09.2025 and bail bond dated 05.09.2025 furnish by the Accused Passenger	Copy enclosed
6	Pdf of email dated 25.02.2026 received from the noticee along with a copy of Bill No.468 dated 21.05.2024 of Soni Jayeshghai Hemchandghai Ranpara ("Shri Thakar Jewellers").	Copy enclosed

**Panchanama dated 05.09.2025 drawn in the Arrival Hall of Terminal 2 of
SVPI Airport, Ahmedabad**

Sr. No.	Name & Address of the Panchas	Age	Occupation
1.	Shri Shaikh Jishan Harun, S/o Shri Shaikh Harun, T-23,wariya apartment, Zakariya park kapodra, VTC Kapodra PO, Ankeleshwar, Sub District Ankleshwar, Bharuch, Gujarat Pin 393001 Mob. No. 9429283774	19	Service
2.	Shri Parmar Rohan Jitendra, S/o Shri jitedeabhai Parmar, A-41, Bhaktinagar Soceity, Near Nakshatra Mall, IOC Road, Chandkheda, Ahmedabad, Gujarat, 382424 Mob. No. 6355225001	21	Service

We the above named panchas are called by a person today (on 05.09.2024) at around 01:40 Hours, at Terminal - 2, SVPI Airport, Ahmedabad. The said person introduces himself as Shri Sunil kumar, Inspector, Air Intelligence Unit, Customs, SVP International Airport, Ahmedabad, by showing his official identity card and requests us to remain present as Panch witnesses during the course of personal search and examination of baggage of a passenger arriving from Dubai to Ahmedabad at Terminal – 2 of the SVP International Airport, Ahmedabad. The officer introduces other officers namely Shri Dinesh Bhardwaj, Superintendent, Air Intelligence Unit, Customs, SVP International Airport, Ahmedabad, Shri Abhishek Manihar, Superintendent, Air Intelligence Unit, Customs, SVP International Airport, Ahmedabad and Shri Shubham Kumar ,Inspector, Air Intelligence Unit, Customs, SVP International Airport, Ahmedabad.

Thereafter, the said Customs Officers inform us that they will conduct examination of suspicious passengers arriving by SpiceJet Airlines Flight No.

Before me,

Sunil Kumar
05/09/25

(Sunil kumar)

Inspector of Customs,
AIU, SVPIA, Ahmedabad.

Pancha 1. *Jishan*

Pancha 2. *Rohan*

SG016 dated 05.09.2025 from Dubai to Ahmedabad on basis of APIS profiling. The officer request us to remain present as independent panchas during the ensuing proceedings. We, the panchas give our consent to remain present as witness during the entire proceedings.

Thereafter, we alongwith the said officers reach near the AIU office situated in the Arrival Hall of the Terminal-2 of the SVP International Airport and request us to watch the proceedings carefully. Thereafter, a passenger who passes the red channel of the Customs area without making any declaration before the Customs Authority, is stopped by the said officers near the AIU office. The officers introduce themselves by showing their official identity cards and ask the said person about his identity. The said person introduces himself as Shri Jayraj Hirenghai Ranpara, aged 26 years (D.O.B. 29.07.1999) (Mobile No.- 9804569804 & 7778882696) (Passport No. C8729631), S/o Shri Hirenghai Pranjivandas Ranpara, residing at Durga Niwas, 50-Prahlad Plot Ashapura Main Road Rajkot Pin code-360001, Gujarat. The officers examined the boarding pass and the passport of the said passenger, which indicates that the name of the said passenger is Shri Jayraj Hirenghai Ranpara. It is seen that Shri Jayraj Hirenghai Ranpara is carrying 02 Red Colour checkin bags and 1 black colour Hand bag. The officers ask Shri Jayraj Hirenghai Ranpara whether he is carrying any valuable/ dutiable item with him to which Shri Jayraj Hirenghai Ranpara says that he is not carrying any valuable/ dutiable items with him. Thereafter the said officers and we the Panchas as well as Shri Jayraj Hirenghai Ranpara reach the scanning facility installed near the AIU office in the Arrival Hall of the SVP International Airport and conduct systematic search of each baggage through the scanner as well as by opening the said baggage. It is seen that the baggage contained garments, food articles (Supplements like Protein) and Hair Dryer wherein no contraband/ dutiable items were recovered from the Passenger's Baggage.

Thereafter, the Customs Officers, once again ask Shri Jayraj Hirenghai Ranpara that whether he is carrying any valuable/ dutiable item with him to which Shri Jayraj Hirenghai Ranpara says that he is not carrying any valuable/ dutiable items with him. After that the Officers informed to Shri Jayraj Hirenghai Ranpara to pass through the Door Frame Metal Detector (DFMD) installed near the green

Before me,

05/09/25

(Sunil kumar)

Inspector of Customs,
AIU, SVPIA, Ahmedabad.

Pancha 1. *Jishou*

Pancha 2. *Rahant*

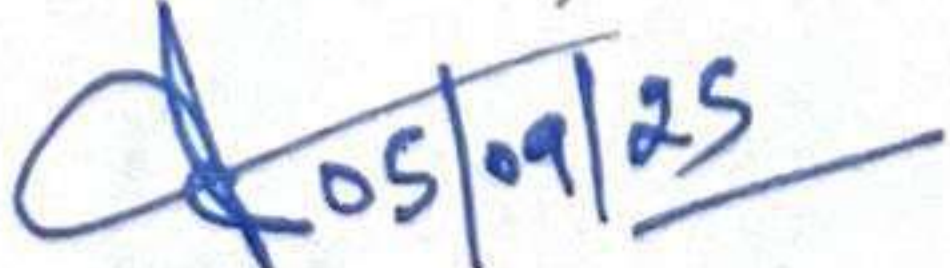
*Consent
05/09/25*

channel in the Arrival hall of Terminal 2 building, after removing all metallic objects from his body/clothes. He removes all the metallic objects such as mobile phone etc., and keeps in a plastic tray and passes through the DFMD. While he passes through the said DFMD, a Beep sound is heard and red lights are seen from the said DFMD. Thereafter, the Officers decide to conduct personal search of Shri Jayraj Hirenghai Ranpara. The officers ask Shri Jayraj Hirenghai Ranpara as to whether he desires his search to be conducted before a Magistrate or a Gazetted Officer of Customs to which Shri Jayraj Hirenghai Ranpara states that his search may be conducted before Gazetted officer of Customs. Shri Abhishek Manihar, Superintendent informs that he is a Gazetted officer of Customs and as desired by Shri Jayraj Hirenghai Ranpara, his baggage search as well as personal search will be conducted before Shri Abhishek Manihar, Superintendent. Before conducting the personal search, the officers offer themselves to be searched by Shri Jayraj Hirenghai Ranpara, which is politely declined by Shri Jayraj Hirenghai Ranpara imposing full faith in the officers. The officer Shri Sunil Kumar, Inspector, conducts thorough personal search of Shri Jayraj Hirenghai Ranpara which resulted in recovery of 01 Gold chain weighing 506.8 gms.

Thereafter, the AIU officers, call Government Approved Valuer Shri Soni Kartikey Vasantrai and informed him that 01 gold chain had been recovered from the passenger namely Shri Jayraj Hirenghai Ranpara arrived from Dubai to Ahmedabad by Flight No. SG-016 dated 05.09.2025 and therefore, request him to come to the Airport for testing and Valuation of the said Chain in presence of we panchas. Thereafter, at around 07.00 AM the Government Approved Valuer reaches the airport premises. Thereafter, the AIU officers introduce we panchas as well as the passenger to the said person viz. Shri Kartikey Vasantrai Soni, Government Approved Valuer.

Shri Kartikey Vasantrai Soni takes weight of the said 01 Gold Chain and checks the nature and purity of the same. Shri Soni informs that the gross weight of the said chain is 506.8 gms. The photograph of the 01 Gold chain is as under :


Before me,



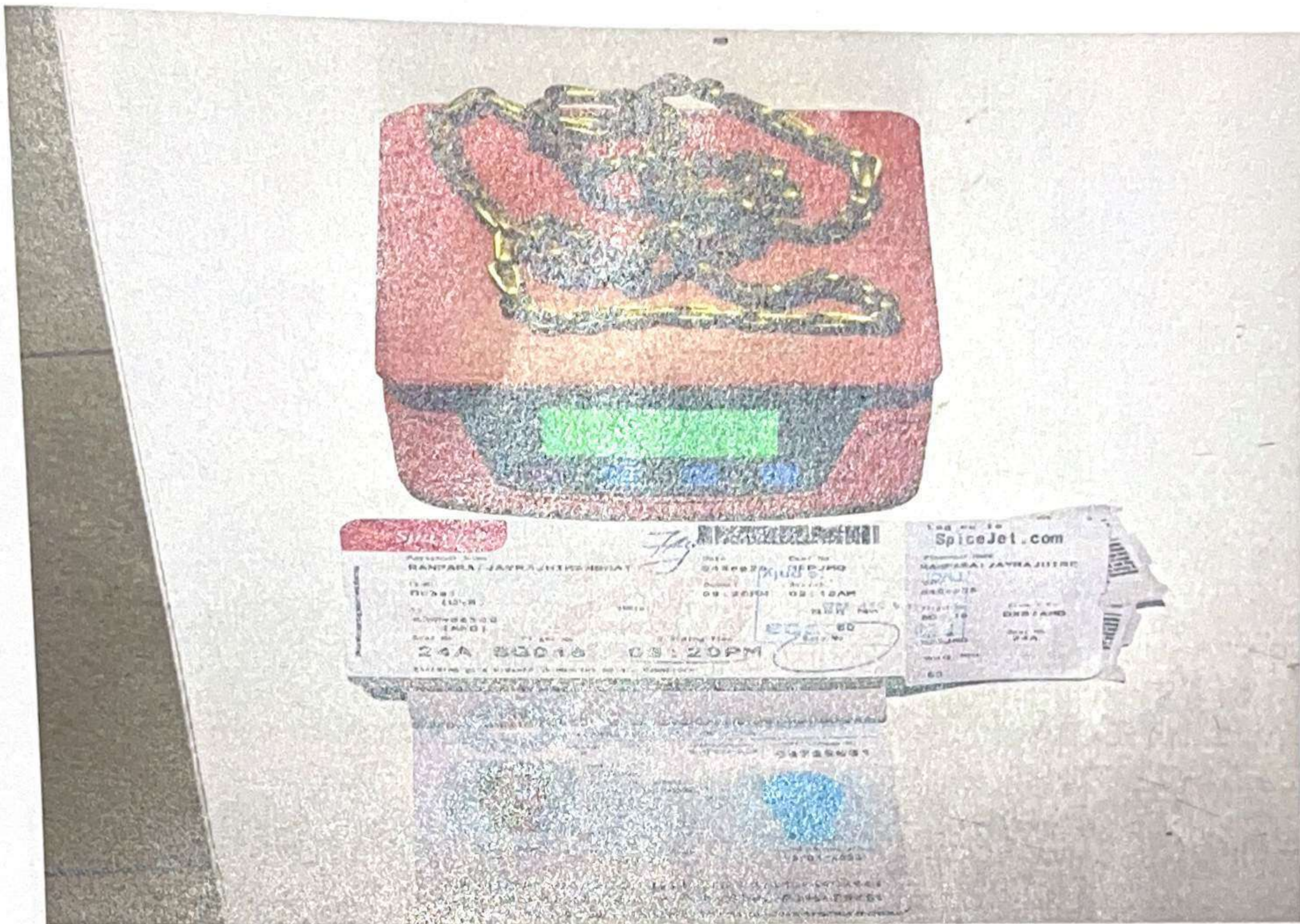
(Sunil kumar)

Inspector of Customs,
AIU, SVPIA, Ahmedabad.

Pancha 1. 

Pancha 2. 

5/9/25
Soni



After completion of the procedure, Shri Soni Kartikey Vasantrai, Government Approved Valuer informs the officers in presence of we the panchas and the said passenger that the said 01 gold chain having purity 999.0/24kt. Shri Soni Kartikey Vasantrai also submits his report in Annexure 'A'.

After testing the said Gold Chain, the Government Approved Valuer submits Valuation Report (Annexure - A) certification no. 562/2025-26 dated 05.09.2025 and confirms that it is pure gold. Further, he informs that the said 01 gold chain is having net Weight of 506.8 grams. The 01 Gold chain is having purity 999.0/24kt and market value is Rs. 55,48,446/- (Rupees Fifty-Five lakhs, Fourty eight thousand, four hundred and Fourty six Only) and tariff value is Rs. 49,48,040/- (Rupees Fourty Nine lakhs, Fourty eight thousand, and Fourty Only). Shri Soni Kartikey Vasantrai has given his valuation report of the Gold Chain as per the Notification No. 52/2025-Customs (N.T.) dated 29.08.2025 (gold) and Notification No. 37/2025-Customs (N.T.) dated 05.09.2025 (exchange rate). The Photographs and Valuation details of which are as under:-

Handwritten note: 5/9/25
Jyrajithendra

Before me,

Signature of Sunil Kumar
05/09/25

(Sunil kumar)

Inspector of Customs,
AIU, SVPIA, Ahmedabad.

Pancha 1.

Signature of Pancha 1

Pancha 2.

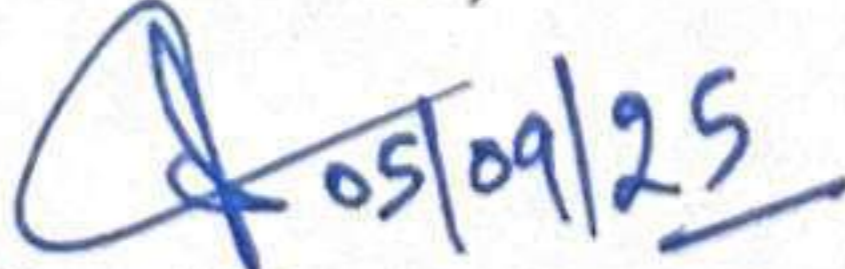
Signature of Pancha 2


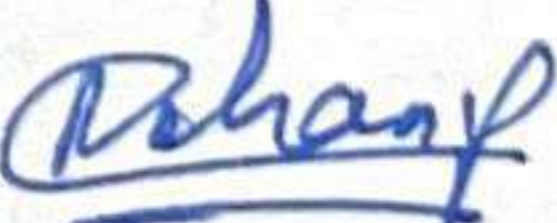


Sl. No.	Details of Items	PCS	Net Weight In Gram	Purity	Market value (Rs)	Tariff Value (Rs)
1	Gold Chain (only 24K Marking on the chain and no Indian H厅marking i.e. BIS Logo or HUID Mentioned)	01	506.8 gms	999.0 24Kt	Rs. 55,48,446	Rs.49,48,040/-

The officers inform Shri Jayraj Hirenbhai Ranpara that the said 01 Gold chain totally weighing 506.8 grams having purity 999.0/24kt recovered from him amounts to smuggling of gold and therefore, the same is liable for confiscation under the provisions of the Customs Act, 1962. The officer informs Shri Jayraj Hirenbhai Ranpara that the said 01 Gold chain weighing 506.8 grams is liable to be seized under the provisions of the Customs Act, 1962. The officer places the said 01 gold chain in a plastic container and covers it with the packing list marked as "C" which is duly signed by we Panchas, said passenger and Shri Sunil Kumar. The officers tie the plastic container with a cotton thread (nada) and seal the same with Customs lac seal. Shri Sunil Kumar prepares a seizure order U/s. 110 of Customs Act, 1962 dated 05.09.2025, on reading and being satisfied with the contents thereof, we put our dated signatures thereon.

5/9/25
Sunkar

Before me,

 (Sunil kumar)
 Inspector of Customs,
 AIU, SVPIA, Ahmedabad.

Pancha 1. 
 Pancha 2. 

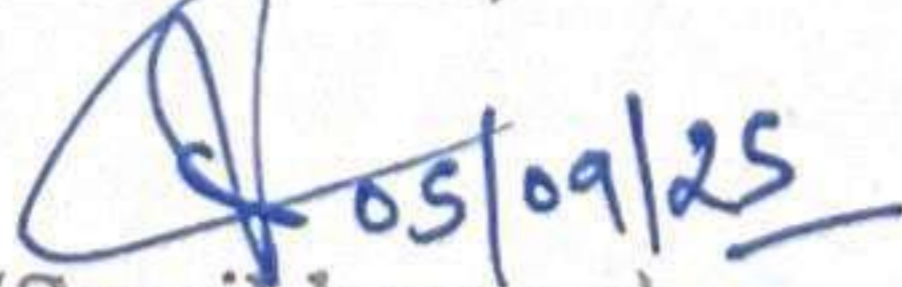
The said sealed transparent plastic box containing 01 Gold chain is handed over to the Ware House In-charge, Customs, SVPI Airport, Ahmedabad vide Ware House Entry No. 7657 dated 05.09.2025.

The officers inform that the copies of travelling documents i.e. Boarding Pass and identity proof i.e. copy of Passport are taken into possession for further investigation and are signed by we the panchas, Shri Jayraj Hirenghai Ranpara.

No other things or documents is seized or taken over from the passenger Shri Jayraj Hirenghai Ranpara, except what has been mentioned above in the panchnama. No threat, coercion or inducement is made during the entire proceedings. No religious sentiments of the passengers are hurt during the course of panchnama. The panchnama is recorded on a computer 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 as well as the passenger put our dated signatures on it as a token of its truth and correctness. The Panchanama concluded in a peaceful manner at about 08.30 hrs on 05.09.2025.

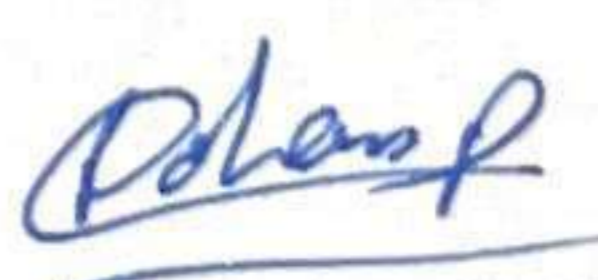
Jayraj
5/9/25

Before me,


(Sunil kumar)

Inspector of Customs,
AIU, SVPIA, Ahmedabad.

Pancha 1. 

Pancha 2. 

Statement of Shri Jayraj Hirenghai Ranpara s/o Hirenghai Pranjivandas Ranpara, DOB- 29.07.1999, residing at Durga Niwas, 50-Prahlad Plot Ashapura Main Road Rajkot Pin code-360001, Gujarat, recorded under Section 108 of the Customs Act, 1962 on 05.09.2025.

I, Shri Jayraj Hirenghai Ranpara /o Hirenghai Pranjivandas Ranpara, DOB- 29.07.1999, residing at Durga Niwas, 50-Prahlad Plot Ashapura Main Road Rajkot Pin code-360001, Gujarat, on being called by the Superintendent (AIU), Customs, at SVPI Airport, Ahmedabad, appear before you to give my true and correct statement today i.e. on 05.09.2025 in response to the summons dated 05.09.2025 issued to me under Section 108 of the Customs Act, 1962. Before giving my statement, I have been explained the provisions of Section 108 of the Customs Act, 1962, wherein, I have been made to understand that I have to give my true and correct statement. I have been explained that if my statement is found to be false or incorrect, action can be taken against me under the provisions of the Indian Penal Code. I have also been explained that my statement can be used as legal evidence against me or any other person in the Court of Law. Now, I give my statement in question answer form as under:

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

Ans- My name, age and address stated above are true and correct. I have imitation jewellery business (Devanshi Gold Shop) in Rajkot and I do export imitation jewellery mostly in Dubai and Muskat. I have passed 12th standard in Year 2017 and I can read, write and understand Hindi and English language. My contact number is 9804569804.

Q.2 Please give the details of your family residing with you?

Ans- I live with my grandfather, parents and 01 sister in Rajkot.

Q.3 What is your monthly income?

Ans- My monthly income is Rs. 30,000/- approx. as I am the proprietor of the aforesaid Imitation gold shop and my father is owner of the shop. My **Adhar** card no. is **359492747287** and **PAN** card no. **DHLPR5244A**.

P1 Jishan

P2 Polony

Q.4 Please provide GSTIN number of your imitation jewellery Business and list of importer abroad?

Ans- I can provide all required details at a later stage as I don't have the same at present with me.

Q.5 Please explain regarding your overseas travel?

Ans- I had travelled 10 times abroad during the last six month. This time I travelled to Dubai on 03.09.2025, and I came back on 05.09.2025 by Spice Jet Flight SG-16 from Dubai to Ahmedabad. I arranged my air tickets from my savings.

Q.6 Please explain the purpose of present visit to Dubai?

Ans - As I have already told that I deals in imitation jewellery and we have most of our customers in Dubai and Muscat. Therefore I have to travel to Dubai and Muscat very frequently regarding business purpose.

Q.7 Please peruse Panchnama dated 05.09.2025 drawn at SVPI Airport, Ahmedabad and offer your comments.

Ans- I have perused the said Panchnama dated 05.09.2025 drawn at Terminal-2 of SVPI Airport, Ahmedabad and I state that I have been present during the entire course of the said panchnama and I agree with the contents of the said Panchnama. In token, I put my signature on last page of the panchnama.

Q.8 Who had purchased the gold chain totally weighing 506.80 gms which has been recovered from you during the panchnama proceedings on 05.09.2025.

Ans - The said gold chain was bought by my mother as a gift for me for which she used her savings and also sold some of her gold ornaments to purchase the same. She purchased this gold Chain from "NAKALANK JEWELLERS", Rajkot almost 01 year back. While I departed for Dubai on 03.09.2025, I was wearing this very gold chain.

P1 Jishan

P2 Pohar

5/9/25
Tanjana
Gandhi

Q.9 Please provide payment particulars and bank account details in respect of purchase of said gold chain?

Ans - Right now I don't have any bills or bank account details in respect of purchase of said gold chain, but I can produce the same at later stage.

Q.10 As you earlier stated that you were wearing this gold chain while departing for Dubai on 03.09.2025. Were you aware that you need to take a Export Certificate from certified jewellery valuer and declare the same in Customs in departure area?

Ans - I was well aware that I need to get the Export certificate and declare about the gold chain in Customs while departing for Dubai on 03.09.2025. But I did not do it.

Q.11 Whether you have been engaged in any smuggling activity in the past?

Ans- No I have never been engaged in any smuggling activity in the past. This is the first time I have been carrying gold chain with me while travelling abroad and that too I had purchased in India.

Q.12 Please narrate the events on 05.09.2025 at the time of arrival at Ahmedabad Airport?

Ans: - On arrival at green channel of SVPI Airport at Ahmedabad on 05.09.2025, I was intercepted by the Customs Officers when I tried to exit through the green channel with my check-in baggage. During my personal search, one (01) gold chain weighing 506.80 grams were recovered from me that I was wearing. The said gold chain was seized by the officers under Panchnama dated 05.09.2024 under the provision of Customs Act, 1962. I state that I was present during the entire course of the Panchnama and I confirm the events narrated in the said panchnama drawn on 05.09.2024 at Terminal-2, SVPI Airport, Ahmedabad. In token of its correctness, I have put my dated signature on the last page of the said Panchnama.

Jayraj
5/9/25

P1 Jishay

P2 Rohay



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

F. No. VIII/10-44/AIU/B/2025-26

Date: 05.09.2025

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 01 Gold chain net weighing 506.8 gms having purity 999.0/24Krt as on 05.09.2025 smuggled by Shri Jayraj Hirenghai Ranpara, 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 Jayraj Hirenghai Ranpara, in form of 01 Gold Chain weighing 506.8 grams which was recovered during the course of Panchnama dated 05.09.2025 drawn at SVPI Airport, Ahmedabad

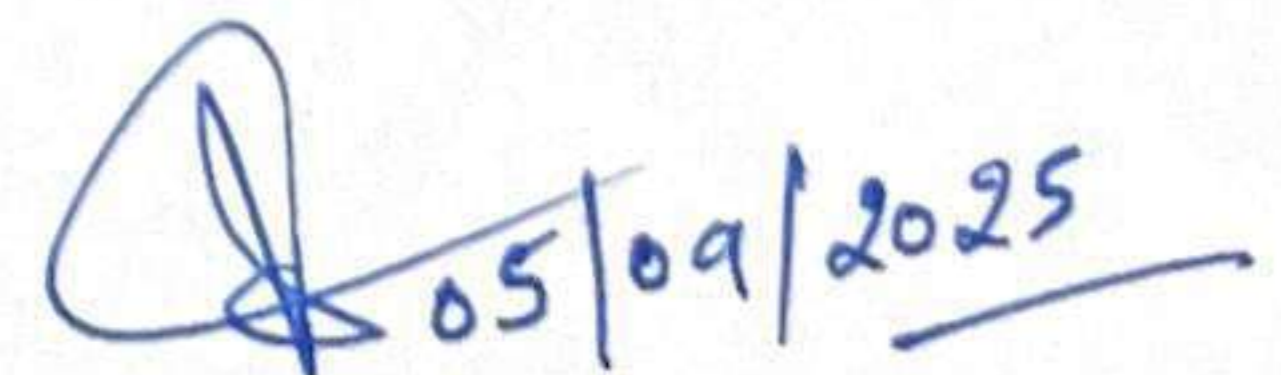
The gold chain weighing 506.8 gms. is having purity 999.0/24kt and market value Rs. 55,48,446/- (Rupees Fifty-Five lakhs, Fourty eight thousand, four hundred and Fourty six Only) and tariff value is Rs. 49,48,040/- (Rupees Fourty Nine lakhs, Fourty eight thousand, and Fourty Only).

2. The gold which was recovered from Shri Jayraj Hirenghai Ranpara, is 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 chain	01	506.800	506.800	999.0 24Kt.	55,48,446	49,48,040/-
	Total	01	506.800	506.800	999.0 24Kt.	55,48,446	49,48,040/-

Date : 05.09.2025

Place: SVPI Airport, Ahmedabad


05/09/2025

(Sunil kumar)

Inspector, Customs(AIU)
SVPI Air Port, Ahmedabad.

Jayraj
5/9/25

P1 Jishnu

P2 Dhanraj



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

F. No. VIII/10-44/AIU/B/2025-26

Date: 05/09/2025


**BOND OR BAIL BOND FOR ATTENDANCE BEFORE OFFICER IN CHARGE OF THE
CUSTOMS OR COURT**

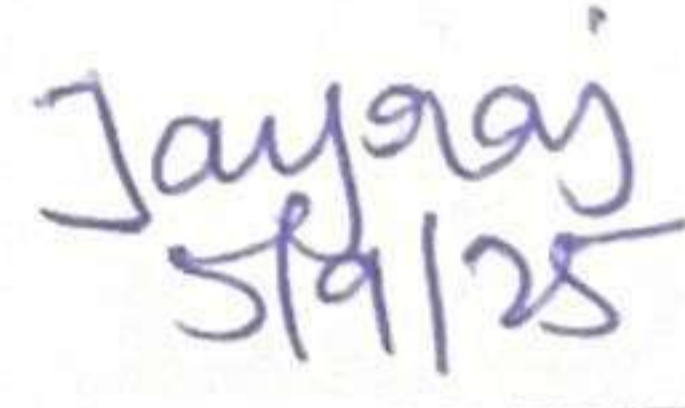
I, Jayraj Hirenbbhai Ranpara, aged 26 years (DOB: 29.07.1999), Son of Shri Hirenbbhai Pranjivandas Ranpara residing at Durga Niwas, 50-Prahlad Plot Ashapura Main Road Rajkot (as per PassportNo. C8729631) having been arrested by the Superintendent of Customs (AIU), Customs, SVPIA, Ahmedabad and charged with the offence of smuggling of Gold in form of One Gold Chain of Purity 999.0/24 KT weighing 506.80 grams having Tariff Value of Rs. 49,48,040/- (Forty Nine lakhs, Forty eight thousand, and Fourty only) and Market value of Rs. 55,48,446/- (Fifty-Five lakhs, Forty eight thousand, four hundred and Forty six only) and required to give surety for Rupees fifty thousand only, my attendance before such officer and required on condition, that I shall attend such officer on and as required in the investigation or trial is held with regard to such charges and in case of making default therein, I bind myself to forfeit to the government the sum of Rs. 50,000/- (bond amount).

IN WORDS RUPEES FIFTY THOUSAND ONLY.

DATED THIS 5th September, 2025.


IN MY PRESENCE


(ABHISHEK MANIHAR)
SUPERINTENDENT(AIU)
CUSTOMS, SVPIA, AHMEDABAD.


(SIGNATURE OF THE ACCUSED)

BAIL GRANTED SUBJECTED TO THE CONDITIONS AS PER 'ANNEXURE-A'
ATTACHED HEREWITH.


Date: 05.09.2025
Place: Ahmedabad


(ABHISHEK MANIHAR)
SUPERINTENDENT(AIU),
CUSTOMS, SVPIA, AHMEDABAD.

ANNEXURE-A

- (1) THE ACCUSED SHALL DEPOSIT A SUM OF RS. 50,000/- (RUPEES FIFTY THOUSAND ONLY) FOR RELEASE ON BAIL ON FULLFILLMENT OF THE SAID TERMS THE FOLLOWING CONDITIONS ARE IMPOSED.
- (2) THAT THE ACCUSED SHALL MARK HIS PRESENCE BEFORE THE AIU SECTION, SVPIA, CUSTOMS, AHMEDABAD, IN EACH MONTH DURING 01ST DAY TO 5TH DAY OF EACH MONTH FOR FURTHER INVESTIGATION TILL FINALIZATION OF INVESTIGATION.
- (3) THE ACCUSED SHALL NOT LEAVE THE COUNTRY WITHOUT PERMISSION FROM THE DEPARTMENT.
- (4) THE ACCUSED SHALL FULLY CO-OPERATE WITH THE INVESTIGATING OFFICER.

Jayraj
5/9/25


5/9/25
(ABHISHEK MANIHAR)
SUPERINTENDENT(AIU),
CUSTOMS, SVPIA, AHMEDABAD.



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

DIN : 20250971MN000000DBA3
F.No. VIII/10-44/AIU/B/25--26


Date: 05.09.2025

To
Ms. Jayraj Hirenbai Ranpara, (Passport No C8729631)
S/o Hirenbai Pranjivandas Ranpara,
Durga Niwas, 50-Prahlad Plot,
Ashapura Main Road Rajkot Pin code-360001, Gujarat.

Sub: Intimation U/s. 150 of Customs Act 1962 for disposal of Seized Gold - m/r.

Please refer to case F.No. VIII/10-44/AIU/B/25-26 Dated 05.09.2025, regarding the seizure of 01 gold Chain weighing 506.8 grams having purity 999.0/24kt. recovered from you.

2. In this regard, it is to inform that the seized gold shall be disposed off by this office U/s. 110(A) of the customs Act, 1962.
- 3 Any reply in this regard may be communicated to this office within 10 days of receipt of this letter.


5/9/25
(Abhishek Manihar)
Superintendent,
Air Intelligence Unit,
Customs, SVPI Airport, Ahmedabad.

Copy to :

1. The Assistant Commissioner (SVPIA), Customs, Ahmedabad for information please.
2. The Deputy/Asstt. Commissioner (Disposal), Customs, Ahmedabad Commissionerate

ARREST MEMO

(To be prepared in duplicate)

[under Section 104 of the Customs Act, 1962 (52 of 1962)]

Whereas, I have reason to believe that you, **SHRI JAYRAJ HIRENBHAI RANPARA PASSENGER**, age about **26** years, son/daughter of Shri **HIRENBHAI PRANJIVANDAS RANPARA**, and address **DURGA NIWAS 50 PRAHALD PLOT ASHAPURA MAIN ROAD RAJKOT PIN CODE 360001 GUJARAT**

have committed an offence punishable under Section 132 or Section 133 or Section 135 or Section 135A or Section 136 of the Customs Act, 1962 (52 of 1962).

2. **I, ABHISHEK MANIHAR, SUPERINTENDENT**, Office of **SVPI AHMEDABAD** therefore, being duly authorized, hereby arrest you today at **06:40:PM** on **2025-09-05 00:00:00.0** at **SVPI AHMEDABAD** under the powers vested in me under Section 104 of the Customs Act, 1962 (52 of 1962).

3. **Accordingly**, Shri **SHRI JAYRAJ HIRENBHAI SHRI JAYRAJ HIRENBHAI** son / daughter of **RENBHAI PRANJIVANDAS RANPARA** has been placed under arrest and he has been explained the grounds of his arrest. He was also informed about his right to have someone informed about his arrest and **SMT. VANDANABEN** has been informed about his arrest.

Signature

Name :

Designation :

Am
ABHISHEK MANIHAR

SUPERINTENDENT

4. I have been explained the grounds of my arrest. The fact of my arrest has been witnessed by Shri **SHAIKH JISAN HARUN** and **SERVICE MANAGER**, son/daughter of **SHAIKH HARUN**, resident of **T23 WARIYA APARTMENT ZAKARIYA PARK ANKLESHWAR BHARUCH GUJARAT 393001**

Received copy of arrest Memo

Signature of the Arrestee

Counter Signature of Witness

P.1 - *Jshan*
05/09/25.

P.2 - *Abhanp*
05/09/25



OFFICE OF THE DEPUTY COMMISSIONER OF CUSTOMS
(AIR INTELLIGENCE UNIT)
SVPI AIRPORT, AHMEDABAD.

DIN NO. - 20250971MN00005025B3
F.No. VIII/10-44/AIU/B/2025-26

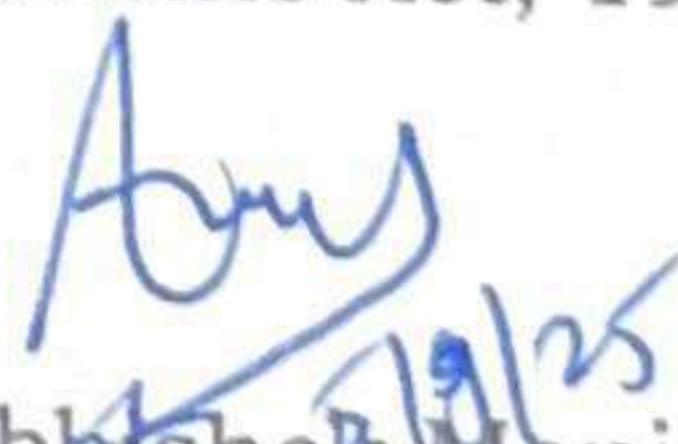
ARREST MEMO

I, Abhishek Manihar, Superintendent of Customs, AIU, Ahmedabad in exercise of powers vested under Section 104 of the Customs Act, 1962, arrest you today on 05/09/2025 at 06.40 PM at SVP International Airport, Ahmedabad as I have reason to believe that you have knowingly involved yourself (as International Passenger) in illegal import of 01 Gold chain of Purity 999.0/24 KT weighing 506.80 grams, Tariff Value of Rs. 49,48,040/- (Forty Nine lakhs, Forty eight thousand, and Forty only) and Market value of Rs. 55,48,446/- (Fifty-Five lakhs, Forty eight thousand, four hundred and Forty six only) as on 05/09/2025, smuggled by you, as per the seizure, Panchnama drawn on 05/09/2025 on arrival at Ahmedabad from Spice jet Flight SG-16, Dubai to Ahmedabad on 05/09/2025 and not having proper proof of legitimate import of said Gold and thereby attempted illegal clearance and evasion of Customs duty chargeable on the above stated goods.

Further you are the person who was knowingly involved in carrying, depositing, harbouring, keeping, concealing or in any other manner dealing with the said consignment of Gold totally weighing 506.80 Grams Tariff Value of Rs. 49,48,040/- (Forty Nine Lakhs, Forty Eight Thousand, and Forty only) and Market value of Rs. 55,48,446/- (Fifty-Five Lakhs, Forty Eight thousand, Four Hundred and Forty six only) attempted to be smuggled by you, which you knew or had reasons to believe were liable for confiscation under Section 111 of the Customs Act, 1962. You were in possession of the gold chain carried by you, to evade the payment of custom duty, which ultimately resulted in the seizure of gold chain weighing 506.80 Grams.

You have therefore committed an offence punishable under 135 of the Customs Act, 1962, and therefore you are arrested under section 104 of the Customs Act, 1962.

Jayraj
5/9/25


(Abhishek Manihar)
Superintendent of Customs
(AIU), SVPI Airport, Ahmedabad

To,

Shri Jayraj Hirenbhai Ranpara,
S/o Hirenbhai Pranjivandas Ranpara
Durga Niwas, 50-Prahlad Plot Ashapura Main Road
Rajkot Pin code-360001, Gujarat

The fact of the arrest has been witnessed by:

Panch:1 

Panch:2: 

DECLARATION

- I HAD BEEN EXPLAINED THE GROUNDS OF ARREST.
- I HAD INFORMED REGARDING MY ARREST TO MY MOTHER VANDANA BEN,
AT Her MOBILE NO. +91-7878462718 FROM THE MOBILE NO. +91-
99404007501 ON TODAY I.E. ON 05.09.2025.

Jayraj
5/9/25

(Shri Jayraj Hirenghai Ranpara)

JAMATALASHI

Consequent upon arrest of Shri Jayraj Hirenbhai Ranpara, S/o. Son of Shri Hirenbhai Pranjivandas Ranpara, resident of Durga Niwas, 50-Prahlad Plot Ashapura Main Road Rajkot (Passport No. C8729631), Date of Birth 29.07.1999, his Jamatalashi was conducted and nothing were recovered from his possession.

Nil

Jayraj
5/9/25
Signature of Accused
(Jayraj Hirenbhai Ranpara)

Mani
6/9/25
Signature of Arresting Officer
(Abhishek Manihar)
Superintendent(AIU) Customs

Signature of witness:

1. *Fishay*
2. *Rohan*



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

F. No. VIII/10-44/AIU/B/2025-26

Date: 05/09/2025


**BOND OR BAIL BOND FOR ATTENDANCE BEFORE OFFICER IN CHARGE OF THE
CUSTOMS OR COURT**

I, Jayraj Hirenbhai Ranpara, aged 26 years (DOB: 29.07.1999), Son of Shri Hirenbhai Pranjivandas Ranpara residing at Durga Niwas, 50-Prahlad Plot Ashapura Main Road Rajkot (as per PassportNo. C8729631) having been arrested by the Superintendent of Customs (AIU), Customs, SVPIA, Ahmedabad and charged with the offence of smuggling of Gold in form of One Gold Chain of Purity 999.0/24 KT weighing 506.80 grams having Tariff Value of Rs. 49,48,040/- (Forty Nine lakhs, Forty eight thousand, and Fourty only) and Market value of Rs. 55,48,446/- (Fifty-Five lakhs, Forty eight thousand, four hundred and Forty six only) and required to give surety for Rupees fifty thousand only, my attendance before such officer and required on condition, that I shall attend such officer on and as required in the investigation or trial is held with regard to such charges and in case of making default therein, I bind myself to forfeit to the government the sum of Rs. 50,000/- (bond amount).

IN WORDS RUPEES FIFTY THOUSAND ONLY.

DATED THIS 5th September, 2025.

IN MY PRESENCE


(ABHISHEK MANIHAR)
SUPERINTENDENT(AIU)
CUSTOMS, SVPIA, AHMEDABAD.


(SIGNATURE OF THE ACCUSED)

BAIL GRANTED SUBJECTED TO THE CONDITIONS AS PER 'ANNEXURE-A'
ATTACHED HEREWITH.

Date: 05.09.2025

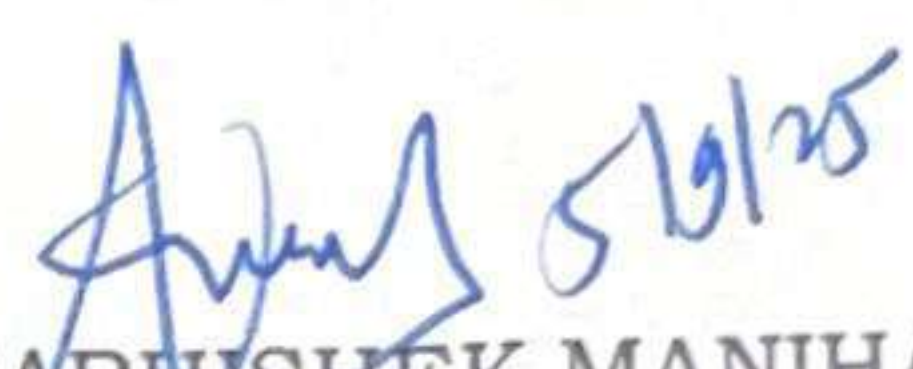
Place: Ahmedabad


(ABHISHEK MANIHAR)
SUPERINTENDENT(AIU),
CUSTOMS, SVPIA, AHMEDABAD.

ANNEXURE-A

- (1) THE ACCUSED SHALL DEPOSIT A SUM OF RS. 50,000/- (RUPEES FIFTY THOUSAND ONLY) FOR RELEASE ON BAIL ON FULLFILLMENT OF THE SAID TERMS THE FOLLOWING CONDITIONS ARE IMPOSED.
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- (3) THE ACCUSED SHALL NOT LEAVE THE COUNTRY WITHOUT PERMISSION FROM THE DEPARTMENT.
- (4) THE ACCUSED SHALL FULLY CO-OPERATE WITH THE INVESTIGATING OFFICER.

Jayraj
5/9/25


(ABHISHEK MANIHAR)
SUPERINTENDENT(AIU),
CUSTOMS, SVPIA, AHMEDABAD.

S.V.P. International Airport

सीमा शुल्क अहमदाबाद विमानपतन

CUSTOMS AHMEDABAD

गर्ग
Foil

19235

रसीद नंबर :
Baggage Receipt SBI A/C No.

तारीख :
Date : 05/09/2016

नाम :
Name JAYRAJ HIRENBHAI RANPANA
Accompanied By _____ Adults _____ Minors

उड़ान नंबर :
Flt. No. : 3G12

पता :
Address DURGA NIWAS, SO-PRATHAD
PLOT, ASHAPUR MAIN ROAD,
RAJOT, G.U.J. INDIA

पासपोर्ट नंबर :
Passport No. : C8729631

Date of Last
Departure : _____
(For Gold / Silver)

Sr. No. क्रम	Description of Articles वस्तुओं का विवरण	Quantity मात्रा	Value मूल्य	Rate of Duty शुल्क का दर	Amount of Duty शुल्क की रकम
1	Payment of Bail Amount in respect of AYU file No. VIII/10-44/AU-B/25-22 dtd - 05-09-16 (Paid in Cash)				50,000/-
Free allowance Availed		अन्य प्रभार Other Charges		R.F. P.P. W.H. Other	
मोहर Stamp	Jayraj 5/9/16	Inspector of Customs		TOTAL	50,000/-

PAYABLE AT

सोनी जयेशभाय हेमचंदभाय राधापरा (वेतमर वाणा)

मो. ८८२४८ १००७१

वील नं. 468

ता. २१-५-२४

श्री पंढराबाब राधापरा

पिगत

रुम

रामचंद्र कुंज सोनं भां	१.६२	१३०१३००
	१ पाव	४५१२००
१ भाडाकुमर	१ पुष्ट	८०१५००
१-गुडी पंथा-पणा		१२०१०००
१-डावडाशीर		८५१२००
१-वी गीपाडना		७०१२००
कुणुंसीकु		५५२१३००
नां २२१	X ८-१.००	
रुमनां		५०९१००

योग-१

८०.८५१

योग-१ नावेल २४३२२.
५०९१००० गुण.

मजुरी १०००००३

मजुरीनाम

४५०००२२६५
५५०००२२६५
१०००००३

श्रीमानकुंज

दोर, सोनी जयेशभाय हेमचंदभाय राधापरा

जयेशभाय. सोन. राधापरा

File No. VIII/10-44/AIU/B/2025-26 – Compliance under Section 108 of the Customs Act, 1962 – Submission of Purchase Invoice

JAYRAJ RANPARA < jayrajsoni.789@gmail.com >

Wed, 25 Feb 2026 1:53:09 PM +0530

To "Aiu-svpi-airport"<Aiu-svpi-airport@gov.in>

Respected Sir,

With reference to the Summons issued under Section 108 of the Customs Act, 1962 dated 24.02.2026 bearing File No. VIII/10-44/AIU/B/2025-26, in connection with the inquiry regarding the seized gold, I hereby submit this communication in compliance with the directions contained therein.

As required in the said summons, I am attaching herewith a copy of the purchase invoice of the seized gold along with supporting documents available with me for your kind perusal and record.

I respectfully submit that I am fully cooperating in the ongoing inquiry and shall continue to extend all assistance as required under law. In case any further clarification, additional supporting documents, or information is required, kindly inform me through email or contact me on the details mentioned below so that the same may be furnished promptly.

Kindly acknowledge receipt of this email and the attached documents.

Thanking you.

Yours faithfully,

Jayraj Hirenbhai Ranpara

PAN: DHLPR5244A

Email: jayrajsoni.789@gmail.com

Contact No.: 9804569804.

1 Attachment(s)

Photo.pdf

2 MB

PAN- DHLPR5244A

CBIC-DIN-20260271MN00001101AF

File No- VIII/10-44/AIU/B/2025-26 / 443

SUMMONS

[under Section 108 of the Customs Act, 1962(52 of 1962)]

To,

Jayraj Hirenbai Ranpara S/o.
Hirenbai Pranjivandas Ranpara

Durga Niwas, 50 Prahlad Plot
Ashapura, Main Road Rajkot, Pin-
360001.

WHEREAS, I, **Dinesh Kumar** am making inquiry in connection with **Seized Gold** under the Customs Act, 1962.

AND WHEREAS, I consider your attendance to

(a) give evidence and / or

(b) produce documents or things of the following description in your possession or under your control:

- 1. Purchase Invoice of the seized gold and other supporting documents**
- 2. NA**
- 3. NA**

NOW, THEREFORE, in exercise of powers vested in me under Section 108 of the Customs Act, 1962, I do hereby summon you to appear before me **in person** / or **by an authorised agent** on **2026-02-25** at **11:10:AM** at the office of **AIU Office, SVPI Ahmedabad**

Inquiry as aforesaid is deemed to be a judicial proceeding within the meaning of section 229 and section 267 of Bharatiya Nyaya Sanhita, 2023 (45 of 2023) and non-compliance of this summon is an offence punishable under section 208 and section 210 of Bharatiya Nyaya Sanhita, 2023 (45 of 2023).

Given under my hand and seal of office to-day the **24** day of **February, 2026** at **SVPI Airport**

Name : **Dinesh Kumar**

Signature :

Designation :

Superintendent / Appraiser / Senior Intelligence Officer