



प्रधान आयुक्तकाकार्यालय, सीमाशुल्क, अहमदाबाद

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

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

Shri Mohamad Suheb Hasim Koli, (hereinafter referred to as the said “person/Noticee”) residing at 9-264, Jada Street, At post-Kosadi, Velachha, Tal Mangrol, Surat Rural – Pin 394405, Gujarat aged 40 years (DOB: 01.01.1983), holding passport number No. S7166650 travelled by SpiceJet Flight No. SG-58 from Dubai to Ahmedabad on 21.12.2023 having his Boarding Pass bearing Seat No. 10F arrived from Dubai to Ahmedabad at terminal 2 at Sardar Vallabhbhai Patel International Airport (SVPIA), Terminal-2, Ahmedabad. On the basis of passenger profiling one passenger who arrived by SpiceJet Flight No. SG-58 and on suspicious movement of passenger, the passenger was intercepted by the Air Intelligence Unit (AIU) officers, SVPI Airport, Customs, Ahmedabad under Panchnama proceedings dated 21.12.2023 (**RUD-01**) in presence of two independent witnesses for passenger’s personal search and examination of his baggages.

2. Accordingly, on being asked about his identity by the AIU officers, one passenger identified himself as Shri Mohamad Suheb Hasim Koli, aged 40 years and shown his Passport, which is an Indian Passport bearing No. S7166650. The said passenger informed the officers that he has travelled by SpiceJet Flight No. SG 58 from Dubai to Ahmedabad on 21.12.2023 and shown his Boarding Pass Bearing Seat No. 10F. Thereafter, the Officers in presence of Panchas observed that the said passenger had carried two trolley bags, black and red in colour, respectively and two big sized carry bags.

2.1 The AIU Officers asked the said Passenger in the presence of the panchas, if he has anything dutiable or restricted/prohibited items to declare before the Customs, in reply to which he denied. The AIU

Officers informed the passenger that he along with their accompanied officers will be conducting his personal search and detailed examination of his baggage. Here, the AIU officers offered their personal search to which the passenger politely declined.

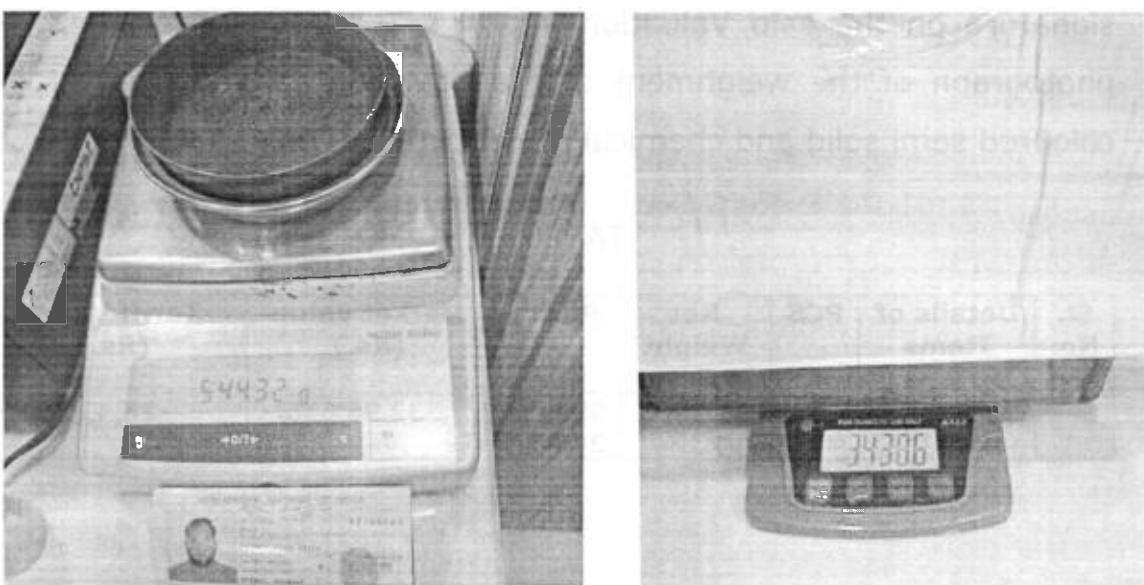
2.2 The AIU Officers in presence of panchas and the passenger, the luggage of Shri Mohamad Suheb Hasim Koli passed through the X-Ray Baggage Scanning Machine, the Officers noticed some suspicious items in his carry bags. Further, the AIU Officers have thoroughly scrutinized the baggages and observed that the baggages contained two microwave ovens in carton boxes and one ice-cream maker in it. The Officers in presence of panchas and the passenger, on further scrutiny in detail, the Officers observed that all the vertical sides of the carton boxes are thicker than the usual Carton Boxes. Further, the officers started unwrapping the inner thin layers of the vertical walls of the Carton boxes and has found brown coloured gold paste and Chemical mix Substance pasted in the inner layer of Carton box wall. Further, the AIU Officers asked Shri Mohamad Suheb Hasim Koli about the brown-coloured gold paste and Chemical mix Substance, to which he replied that he used to smuggle the gold in the above said form into India to evade the duty and want to take the brown-coloured gold paste and mixture of Chemical Substance without declaring to the Customs.

2.3 Thereafter, the officers called the Government Approved Valuer and informed him about the suspicious carton boxes having brown coloured semi solid and Chemical mix Substance has been detected from a passenger and hence, he needs to come to the Airport for testing and Valuation of the said material. In reply, the Government Approved Valuer informed the Customs (AIU) Officers that the testing of the said material is only possible at his workshop as the gold has to be extracted from such semi solid paste material by melting or burning it and also informed the address of his workshop.

2.5 Thereafter, the AIU Officers, the panchas along with the passenger left the Airport premises in a Government Vehicle and reached at the premises of the Government Approved Valuer located

at 301, Golden Signature, Bh. Ratnam Complex, C.G. Road, Ahmedabad-380006.

2.6 On reaching the above referred premises, the AIU officers introduced the panchas as well as the passenger to one person named Mr. Kartikey Vasantrai Soni, Government Approved Valuer. Here, after observing the carton boxes/ sheets, Mr. Kartikey Vasantrai Soni weighed the said three carton boxes and informed that these carton boxes are having Gross Weight of 3430.600 grams. On the basis of verification of brown coloured gold paste and Chemical mix Substance pasted in the inner layer of Carton box wall, he recommended for testing of the said substance and extraction of Gold thereon. Further, he stated that this semi solid substance is mixture of 100% Purity of Gold with Chemical mix. So, the same substance required to be melted and started the process to derive exact quantity & purity of Gold with Chemical. Then, Mr. Kartikey Vasantrai Soni started the process of converting the said brown coloured semi solid and chemical mix substance that belongs to Shri Mohamad Suheb Hasim Koli into Pure gold. For that he informed the Officers in presence of panchas and the passenger that he has to burn the three carton boxes at the terrace. He led the Officers, panchas and the passenger to the terrace and burnt the cartons. On burnt the same, he collected the ashes containing gold weight of 544.320 grams and thereafter, the Officers, panchas and the passenger came back to Mr. Kartikey Vasantrai Soni 's Office. The AIU Officer took photo graphs of the same, as below:



2.7 The above said items were put into the furnace together and after some time the substance in liquid state taken out of furnace, and poured into a mould and after cooling for some time, it became golden coloured solid metal in form of one gold bar. After completion of the procedure, Government Approved Valuer informed that gold bar weighing 511.900 Grams having purity 999.0/24kt derived from the brown-coloured gold paste and Chemical mix Substance pasted in the inner layer of Carton box wall, recovered from the Carton box sheets, which were carried by the passenger.

2.8 Mr. Kartikey Vasantrai Soni, the Government Approved Valuer tested the said yellow coloured metal, and he confirmed it is pure gold having net weighing **511.900** Grams derived from semi solid/ paste/ dust substance material consisting of Gold & chemical mix. The gold bar is having purity 999.0/24kt and having Market Value of **Rs.32,96,636/-** (Rupees Thirty Two Lakhs Ninety-Six Thousand Six Hundred Thirty Six Only) and Tariff Value of **Rs.28,43,794/-** (Rupees Twenty Eight Lakhs Forty Three Thousand Seven Hundred Ninety Four Only). The value of the gold bar has been calculated as per the Notification No. 91/2023-Customs (N.T.) dated 15.12.2023 (gold) and Notification No. 90/2023-Customs (N.T.) dated 07.12.2023 (exchange rate).

2.9 Mr. Kartikey Vasantrai Soni, the Government Approved Valuer, submitted his Valuation Report, vide Valuation Certificate No. 1017/2023-24 dated 21.12.2023 (**RUD - 02**) to the AIU Officers and the Officers, the above panchas and the said passenger put their dated signature on the said Valuation Report. The AIU Officer took the photograph of the weighment of the gold bar derived from brown coloured semi solid and chemical mix substance, as under:

TABLE - I

Sl. No.	Details of Items	PCS	Net Weight in Gram	Purity	Market value (Rs.)	Tariff Value (Rs.)
1.	Gold bar	1	511.900	999.0 24 KT	32,96,636/-	28,43,794/-



2.10 The proceedings of the conversion of gold items into gold bar at the workshop completed, the Officers, Panchas and the passenger came back to the Airport along with the extracted gold bar on 21.12.2023. Thereafter, on being asked by the AIU officers, in the presence of the panchas, the passenger produced the identity proof documents which have verified and confirmed by the AIU Officers. The panchas and the passenger put their dated signatures on all the copies of the documents as token of having seen and agreed to the same by way of passenger's manifest.

2.11 The AIU Officers informed the panchas as well as the passenger that the recovered Gold bar of weighing 511.900 Grams derived from brown coloured gold paste and Chemical mix Substance pasted in the inner layer of Carton box wall, having purity 999.0/ 24kt having Market Value of Rs.32,96,636/- and Tariff Value of Rs.28,43,794/- which had attempted to be smuggled by Shri Mohamad Suheb Hasim Koli into India, which is a clear violation of the provisions of the Customs Act, 1962. Thus, the AIU Officers informed that they have a reasonable belief that the said gold bar which had attempted to be smuggled by Shri Mohamad Suheb Hasim Koli, liable for confiscation as per the provisions of the Customs Act, 1962; hence, the same has been placed under seizure, vide Seizure Memo dtd. 21.12.2023, under Section 110(1) & (3) of Customs Act, 1962.

2.12 The AIU Officers, then, in presence of the panchas and the said passenger, placed the said gold bar of 999.0/24kt purity weighing 511.900 grams belonging to Shri Mohamad Suheb Hasim Koli in one transparent plastic box and the same has been sealed with the Customs lac seal. The Officers, the above mentioned two panchas, and the passenger put their dated signature on both the packing lists placed over the boxes as a token of having packed and sealed the transparent plastic box and handed over to the Ware House In-charge, SVPI Airport, Ahmedabad vide Ware House Entry No. 5512 dated 21.12.2023. The AIU officers further informed that the copies of travelling documents and identity proof documents mentioned above duly signed by the Officers, panchas and the passenger have been taken into possession for further investigation.

3. A statement of Shri Mohamad Suheb Hasim Koli, was recorded under Section 108 of the Customs Act, 1962 before the Superintendent (AIU), Customs, SVPI Airport, Ahmedabad on 21.12.2023, **(RUD-03)**, wherein he explained as under :

Q1. His name, address and age is as mentioned above and his native Place is Surat. He is residing at above address with his Wife and son. He is a farmer by profession.

Q2. His education is upto 8th Class and his monthly income is Rs. 40,000/- approx.

Q.3- He travelled to Dubai on 15.12.2023 and he came back on 21.12.2023 by Spice Jet Flight No. SG 58 from Dubai to Ahmedabad. He arranged his air tickets from his savings. He never indulged in any illegal/ smuggling activities, but this is his first time when he carried gold.

Q.4 He perused the said Panchnama dated 21.12.2023 drawn at Terminal-2 of SVPI Airport, Ahmedabad and he stated that he was present during the entire course of the said panchnama and he agreed with the contents of the said Panchnama. In token, he put his signature on each page of the panchnama.

Q.5 When he was in Dubai, one shopkeeper there, named Shri Haneef bhai suggested him to buy gold from there and sell it in India. As the gold price is cheaper there. So, he suggested him to sell the same in India at higher rates to earn good profit. He

also suggested him to convert the gold into Brown coloured Semi Solid Paste and chemical mix substance form and concealed the same in the said corrugated boxes to prevent Customs checking. He gave him Two Owens and One Ice cream maker packed in the corrugated boxes. He managed some money from his share of farming to purchase the said gold.

Q.6 He stated that he never indulged in any smuggling activity in the past. This is first time he brought Gold.

Q.7:- On arrival at Green Channel of SVPI Airport at Ahmedabad on 21.12.2023 by Spice Jet Flight No. SG 58 at 9.00 AM, he was intercepted by Customs Officers and asked whether he carried any dutiable item, to which he denied. On further being asked, he further stated that he was made to walk through the Door Metal Frame Detector (DFMD) but no beep sound was heard. On sustained interrogation by the Customs Officers, he admitted that he carried gold in semi solid paste mixed with chemical in concealment of Corrugated boxes.

He further admitted to the recovery of 511.900 grams of gold bar concealed in corrugated boxes carried by him, totally having market value of Rs.32,96,636/- (Rupees Thirty-Two Lakhs Ninety-Six Thousand Six Hundred Thirty-Six Only) and Tariff Value of Rs.28,43,794/- (Rupees Twenty-Eight Lakhs Forty-Three Thousand Seven Hundred Ninety-Four Only). The said gold bar was seized by the Officers under Panchnama dated 21.12.2023 under the provision of Customs Act, 1962. He stated that he was present during the entire course of the Panchnama and he confirmed the events narrated in the said panchnama drawn on 21.12.2023 at Terminal-2, SVPI Airport, Ahmedabad. In token of its correctness, he put his dated signature on each page of the said Panchnama.

Q.9:- He stated that he is aware that smuggling of gold without payment of Customs duty is an offence. He was aware of the concealed gold in the inner layers of the corrugated boxes which he carried with himself, but he did not make any declarations in this regard to evade the Customs duty. He opted for green channel so that he can attempt to smuggle the gold without paying Customs Duty.

4. The above said gold bar with a net weight of 511.900 grams having purity of 999.0/24 Kt. involving market value of Rs.32,96,636/- (Rupees Thirty Two Lakhs Ninety-Six Thousand Six Hundred Thirty Six Only) and Tariff Value of Rs.28,43,794/- (Rupees Twenty Eight Lakhs Forty Three Thousand Seven Hundred Ninety Four Only), recovered from the said person, which were attempted to be smuggled into India with an intent to evade payment of Customs duty which was clear violation of the provisions of the Customs Act, 1962. Thus, on a reasonable belief that the Gold bar totally weighing 511.900 Grams which were attempted to be smuggled by Shri Mohamad Suheb Hasim Koli, liable for confiscation under the provisions of Section 111 of the Customs Act, 1962; hence, the above said gold bar weighing 511.900 grams was placed under seizure under the provision of Section 110 of the Customs Act, 1962, vide Seizure Memo Order dated 21.12.2023, issued from F. No. VIII/10-222/AIU/B/2023-24, under Section 110 (1) & (3) of Customs Act, 1962 (**RUD - 04**).

5. RELEVANT LEGAL PROVISIONS:

A. THE CUSTOMS ACT, 1962:

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

(22) "goods" includes—

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

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

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

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

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

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

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

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

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

(d) any goods which are imported or attempted to be imported or are brought within the Indian customs waters for the purpose of being imported, contrary to any prohibition imposed by or under this Act or any other law for the time being in force;

(f) any dutiable or prohibited goods required to be mentioned under the regulations in an arrival manifest or import manifest or import report which are not so mentioned;

(i) any dutiable or prohibited goods found concealed in any manner in any package either before or after the unloading thereof;

(j) any dutiable or prohibited goods removed or attempted to be removed from a customs area or a warehouse without the permission of the proper officer or contrary to the terms of such permission;

(l) any dutiable or prohibited goods which are not included or are in excess of those included in the entry made under this Act, or in the case of baggage in the declaration made under section 77;

(m) any goods which do not correspond in respect of value or in any other particular with the entry made under this Act or in the case of baggage with the declaration made under section 77 in respect thereof, or in the case of goods under transshipment, with the declaration for transshipment referred to in the proviso to sub-section (1) of section 54;"

VI) "Section 119 – Confiscation of goods used for concealing smuggled goods—Any goods used for concealing smuggled goods shall also be liable to confiscation."

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

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

(b) who acquires possession of or is in any way concerned in carrying, removing, depositing, harboring, keeping, concealing, selling or purchasing or in any manner dealing with any goods which he know or has reason to believe are liable to confiscation under Section 111, shall be liable to penalty.

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

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

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

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

C. THE CUSTOMS BAGGAGE DECLARATIONS REGULATIONS, 2013:

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

Contravention and violation of laws:

6. It therefore appears that:

(a) The passenger had dealt with and actively indulged himself in the instant case of smuggling of gold into India. The passenger had improperly imported gold bar weighing 511.900 Grams having purity 999.0/24 Kt., recovered from the Passenger Shri Mohamad Suheb Hasim Koli, who carried brown coloured gold paste and Chemical mix Substance pasted in the inner layer of Carton box wall having gross weighment of Gold Bar of 544.320 Grams and net weighment of 511.900 Grams, involving market value of Rs.32,96,636/- (Rupees Thirty Two Lakhs Ninety-Six Thousand Six Hundred Thirty Six Only) and Tariff Value of Rs.28,43,794/- (Rupees Twenty Eight Lakhs Forty Three Thousand Seven Hundred Ninety Four Only), not declared to the Customs with a deliberate intention to evade the payment of Customs Duty and fraudulently circumventing the restrictions and prohibitions imposed under the Customs Act 1962 and other allied Acts, Rules and Regulations.

Therefore, the improperly imported 511.900 Grams of gold bar of purity 999.0/24 Kt. by the person without declaring it to the Customs on arrival in India cannot be treated as bonafide household goods or personal effects. The passenger has thus contravened the Foreign Trade Policy 2015-20 and Section 11(1) of the Foreign Trade (Development and Regulation) Act, 1992 read with Section 3(2) and 3(3) of the Foreign Trade (Development and Regulation) Act, 1992.

- (b)** By not declaring the value, quantity and description of the goods imported by him, the said passenger violated the provision of Baggage Rules, 2016, read with the Section 77 of the Customs Act, 1962 read with Regulation 3 of Customs Baggage Declaration Regulations, 2013.
- (c)** The improperly imported gold bar by the passenger, Shri Mohamad Suheb Hasim Koli, 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.
- (d)** Shri Mohamad Suheb Hasim Koli, by his above-described acts of omission and commission on his part has rendered himself liable to penalty under Section 112 of the Customs Act, 1962.
- (e)** As per Section 123 of Customs Act 1962, the burden of proving that the gold bar weighing 511.900 Grams having purity 999.0/24 Kt. and involving market value of Rs.32,96,636/- (Rupees Thirty Two Lakhs Ninety-Six Thousand Six Hundred Thirty Six Only) and Tariff Value of Rs.28,43,794/- (Rupees Twenty Eight Lakhs Forty Three Thousand Seven Hundred Ninety Four Only), without declaring it to the Customs, are not smuggled goods, is upon the person and Noticee, Shri Mohamad Suheb Hasim Koli.

7. Now, therefore, **Shri Mohamad Suheb Hasim Koli**, (holding passport number No. S7166650) residing at 9-264, Jada Street, At

post- Kosadi, Velachha, Tal Mangrol, Surat Rural – Pin 394405, Gujarat, is hereby called upon to show cause in writing to the Additional Commissioner of Customs, having his Office located at 2nd Floor, 'Custom House' Building, Near All India Radio, Navrangpura, Ahmedabad-380 009, as to why:-

- (i) One Gold Bar weighing **511.900** Grams having purity 999.0/24 Kt. and involving market value of **Rs.32,96,636/-** (Rupees Thirty-two lakhs ninety-six thousand six hundred thirty-six only) and tariff value at **Rs.28,43,794/-** (Rupees Twenty eight lakhs forty three thousand seven hundred ninety four only), recovered from the Passenger who carried brown coloured gold paste and Chemical mix Substance pasted in the inner layer of Carton box wall having gross weight of Gold Bar of 544.320 Grams and net weight of 511.900 Grams, was placed under seizure under the panchnama proceedings dated 21.12.2023 and Seizure Memo Order dated 21.12.2023, should not be confiscated under the provision of Section 111(d), 111(f), 111(i), 111(j), 111(l) and 111(m) of the Customs Act, 1962;
- (ii) Penalty should not be imposed upon the passenger, under Section 112 of the Customs Act, 1962, for the omissions and commissions mentioned hereinabove.

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

9. Shri Mohamad Suheb Hasim Koli, 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.

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

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

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


10/5/24

(Vishal Malani)
Additional Commissioner
Customs, Ahmedabad.

F. No. : VIII/10-14/SVPIA-B/O&A/HQ/2024-25 Date : 10.05.2024
DIN: 20240571MN000011001B

BY SPEED POST:

To,
Shri Mohamad Suheb Hasim Koli,
9-264, Jada Street, At post- Kosadi,
Velachha, Tal Mangrol,
Surat Rural – Pin 394405,
Gujarat.

Copy to :

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

Annexure 'A'

Documents relied upon in the notice to show cause dated 10.05.2024, issued to Shri Mohamad Suheb Hasim Koli, (holding passport number No. S7166650) residing at 9-264, Jada Street, At post- Kosadi, Velachha, Tal Mangrol, Surat Rural – Pin 394405, Gujarat, for attempting to smuggle One Gold Bar having net weight of 511.900 Grams:

Sr. No	Document	Remarks
1	Panchnama drawn on 21.12.2023 at the SVP International Airport, Ahmedabad.	Copy enclosed
2.	Valuation certificate dated 21.12.2023 issued by Shri Karitkey Soni, Government Approved Valuer.	Copy enclosed
3.	Statement dated 21.12.2023 of Shri Mohamad Suheb Hasim Koli.	Copy enclosed
4.	Seizure memo Order dated 21.12.2023 issued under Section 110(1) & (3) of the Customs Act, 1962.	Copy enclosed

**PANCHANAMA DATED 21.12.2023 DRAWN IN THE ARRIVAL HALL OF
TERMINAL 2 OF SVPI AIR PORT, AHMEDABAD**

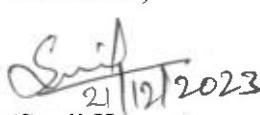
S. No.	Name & Address of the Panchas	Age	Occupation
1	Satish Kumar Patani, 114, Shanti Nagar ni Chali, Akshardham ni Flat ne samme, Rameshwar Mahadev Temple, Meghani Nagar, Ahmedabad-380016	22	Service
2	Chetan Kumar Rathod, S/o Rathod Dashrathbhai Shivabhai, Mu. Bhemaliya, Bhungaliya, Gujarat- 387620	22	Service

We the above named panchas are called by a person at around 09:00 hours of today i.e. on the 21.12.2023, who introduces himself as Shri Sunil Kumar, Inspector, SVPI Airport, Ahmedabad by showing his identity card and requests us to remain present as panchas during the course of personal and baggage search proceedings against a passenger, that he and their other colleagues are going to conduct. Further, the AIU officer also introduces other officer namely Shri Himanshu Garg, Deputy Commissioner, Smt. Rekha B Nainvale, Shri Ramesh.C and Shri Sumit Kumar, all Superintendents, from Customs, Air Intelligence Unit, SVPI Airport, Ahmedabad. The AIU officers informs us that Shri Mohamad Suheb Hasim Koli has opted for green channel at arrival hall of terminal-2 of Sardar Vallabhbhai Patel International Airport (SVPI), Ahmedabad but on suspicious movement of the passenger, through checking of the passenger as well as examination of his baggage are required and requests us to remain present as panchas during the course of personal and baggage search proceedings of Shri Mohamad Suheb Hasim Koli. We the aforesaid panchas give our consent to remain present as independent witness in the said proceedings.

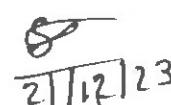
On being asked about his identity by the AIU officers, one passenger identifies himself as Shri Mohamad Suheb Hasim Koli aged 40 years and shows his Passport, which is an Indian Passport bearing No. S 7166650. The said passenger informs the officers that he has travelled by SpiceJet Flight No. SG 58 from Dubai to Ahmedabad on 21.12.2023 and shows his Boarding Pass bearing Seat no. 10F. We, the Panchas observe that the said passenger has two trolley bags black and red in color respectively and two big sized carry bags.

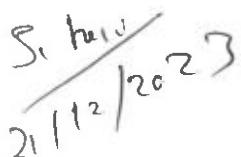
In the presence of we the panchas, the AIU Officers ask the said passenger, if he has anything dutiable or restricted/prohibited items to declare before the Customs, in reply to which he denies.

Before me,

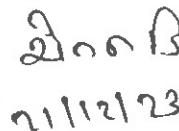

21/12/2023
(Sunil Kumar)
Inspector (AIU)
SVPI Airport, Ahmedabad

Pancha 1.


21/12/23


21/12/2023
21/12/2023

Pancha 2.


2008
21/12/23

(Shri Koli Mohamad Suheb Hasim)
(Pax)

The AIU officer informs the passenger that he along with their accompanied officers will be conducting his personal search and detailed examination of his baggage. Here, the AIU officers offer their personal search to which the pax politely declines.

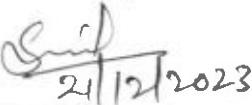
Now, the luggage of Shri Mohamad Suheb Hasim Koli passed through the X-Ray Baggage Scanning Machine, the officers noticed some suspicious items in his carry bags. Further, the AIU officers has started thoroughly scrutinizing the baggage and observes the baggage contain two microwave oven in carton boxes and one ice-cream maker in it. While scrutinizing in detail the officers observed that all the vertical sides of the carton boxes are thicker than the usual Carton Boxes. Further, the officers start unwrapping the inner thin layers of the vertical walls of the Carton boxes and has found brown colour gold paste and Chemical mix Substance pasted in the inner layer of Carton box wall. Further, the AIU officers asks Shri Mohamad Suheb Hasim Koli about the brown colour gold paste and Chemical mix Substance to which he replies that he has smuggling the gold in the abovesaid form into India to evade the duty and want to take the brown colour gold paste and mixture of Chemical Substance without declaring to the Customs.

Thereafter, the officer calls the Government Approved Valuer and informs him about the suspicious carton boxes having brown colour semi solid and Chemical mix Substance has been detected from a passenger and hence, he needs to come to the Airport for testing and Valuation of the said material. In reply, the Government Approved Valuer informs the Customs (AIU) officer that the testing of the said material is only possible at his workshop as the gold has to be extracted from such semi solid paste material form by melting or burning it and also informs the address of his workshop.

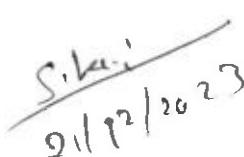
Thereafter, at around 12:30 pm we the panchas along with the passenger and the AIU officers leave the Airport premises in a Government Vehicle and reach at the premises of the Government Approved Valuer located at 301, Golden Signature, Behind Ratnam Complex, Nr. National Handloom, C.G. Road, Ahmedabad-380006.

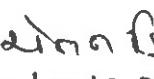
On reaching the above referred premises, the AIU officer introduces the panchas as well as the passenger to one person named Mr. Kartikey

Before me,


21/12/2023
(Sunil Kumar)
Inspector (AIU)
SVPI Airport, Ahmedabad

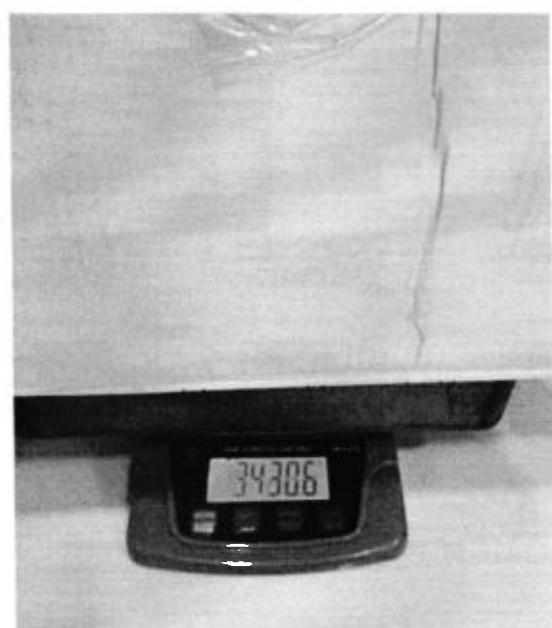
Pancha 1. 
21/12/23


21/12/2023

Pancha 2. 
21/12/23

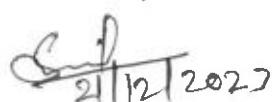
(Shri Koli Mohamad Suheb Hasim)
(Pax)

Vasantrai Soni, Government Approved Valuer. Here, after observing the carton boxes /sheets, Mr. Kartikey Vasantrai Soni weighs the said three carton boxes and informs that these carton boxes are having Gross Weight of 3430.600 grams. On the basis of verification of brown coloured semi solid and chemical mix substance he recommends for testing of the said substance and extraction of Gold thereon. Further, he states that this semi solid substance is mixture of 100% Purity of Gold with Chemical mix. So the same substance need Melting Process to Derive Exact Quantity & Purity of Gold with Chemical. Then, Mr. Kartikey Vasantrai Soni starts the process of converting the said brown colour semi solid and chemical mix substance that belongs to Shri Mohamad Suheb Hasim Koli into Pure gold. For that he informs us that he has to burn the three carton boxes at the terrace. He lead us to the terrace along with the passenger and the AIU Officers and burns the cartons. After burning the same he collected the ashes containing gold of 544.320 grams and we all come back to his office. The AIU officers took photo graphs of the same as below:



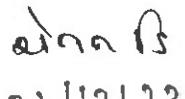
The said substance later melted in a furnace installed in his office and liquid state of gold is taken out of furnace, and poured it in a bar shaped plate and after cooling for some time, it becomes yellow coloured solid metal in the form of a bar. After completion of the procedure, Government Approved Valuer informs that Gold bar weighing 511.900 Grams having

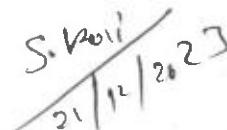
Before me,


21/12/2023

(Sunil Kumar)
Inspector (AIU)
SVPI Airport, Ahmedabad

Pancha 1. 
21/12/23

Pancha 2. 
21/12/23


(Shri Koli Mohamad Suheb Hasim)
(Pax)

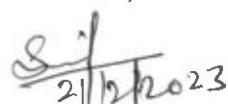
purity 999.0/24kt is derived from the brown colour Semi solid and chemical mix substance recovered from the Carton box sheets.

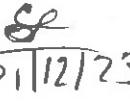
After testing the said yellow coloured metal, the Government Approved Valuer confirms that it is pure gold. Further, he informs that the said recovered gold bar having net weighing **511.900 Grams** derived from semisolid/paste/dust substance material consisting of Gold. The gold bar is having purity 999.0/24kt and Market Value at **Rs. 32,96,636/-** (Rupees Thirty two lakhs ninety six thousand six hundred thirty six only) and tariff value at Rs. 28,43,794/- (Rupees Twenty eight lakhs forty three thousand seven hundred ninety four only). The value of the gold bar has been calculated as per the Notification No. 91/2023-Customs (N.T.) dated 15.12.2023 (gold) and Notification No. 90/2023-Customs (N.T.) dated 07.12.2023 (exchange rate).

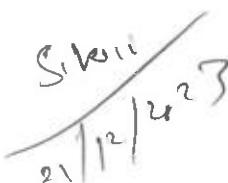
Then, the AIU officer placed the recovered gold bar derived from brown colour Semi solid and chemical mix substance on a table and photograph of it taken, which is as follows:-



Before me,


21/12/2023
(Sunil Kumar)
Inspector (AIU)
SVPI Airport, Ahmedabad

Pancha 1. 
21/12/23


21/12/23

Pancha 2. 
21/12/23

(Shri Koli Mohamad Suheb Hasim)
(Pax)

The details of gold as per the valuation certificate No. 1017/2023-24 dated 21.12.2023 given by the Government Approved Valuer is given as below:

Sl. No.	Details of Items	PCS	Net Weight in Gram	Purity	Market value (Rs.)	Tariff Value (Rs.)
1.	Gold bar	1	511.900	999.0 24 KT	32,96,636/-	28,43,794/-
	Total	1	511.900	999.0 24 KT	32,96,636/-	28,43,794/-

After the proceedings of the extraction of gold at the workshop, we panchas, customs (AIU) officers and the passenger come back to the Airport in government vehicle along with the extracted gold bar at 16:00 hrs on 21.12.2023.

Now, the AIU Officer shows the passenger Shri Mohamad Suheb Hasim Koli as well as us, the passenger manifest of Spice Jet Flight No. SG 58 in which name of Shri Mohamad Suheb Hasim Koli is mentioned. We the panchas put our dated signatures and the passenger also put his signature on the copies of all the above mentioned documents and the above passenger manifest, as a token of having seen and agreed to the same.

Now, the AIU Officers inform we the panchas as well as the passenger that the recovered Gold bar of weighing 511.900 Grams derived brown colour Semi solid and chemical mix substance. The gold bar is having purity 999.0/24kt and Market Value at **Rs. 32,96,636/-** (Rupees Thirty two lakhs ninety six thousand six hundred thirty six only) and tariff value at Rs. 28,43,794/- (Rupees Twenty Eight Lakhs Forty Three Thousand Seven Hundred Ninety Four only) is attempted to be smuggled into India which is a clear violation of the provisions of Customs Act, 1962. Thus, the AIU officer inform that they have a reasonable belief that the said Gold bar which is attempted to be smuggled by Shri Mohamad Suheb Hasim Koli is liable for confiscation as per the provisions of Customs Act, 1962; hence, the same is being placed under seizure.

The officer, then, in presence of we the panchas and in the presence of the said passenger, places the said gold bar of 999.0/24kt purity weighing 511.900 grams belonging to Shri Mohamad Suheb Hasim Koli one transparent plastic box and the same is sealed with the Customs lac seal.

We, the above mentioned two panchas, the AIU officer and the passenger put our dated signature on both the packing lists placed over the boxes as a token of having packed and sealed in our presence and in the

Before me,

(Sunil Kumar)
Inspector (AIU)
SVPI Airport, Ahmedabad

Pancha 1.

21/12/23

SVPI
21/12/23

Pancha 2.

21/12/23

(Shri Koli Mohamad Suheb Hasim)
(Pax)

presence of the passenger Shri Mohamad Suheb Hasim Koli handed over to the Ware House Incharge, SVPI Airport, Ahmedabad vide Ware House Entry No. 5512 dated 21.12.2023. The AIU officer informs that the copies of travelling documents and identity proof documents mentioned above are being taken into possession for further investigation and are signed by us, the panchas, AIU Officer and the passenger Shri Mohamad Suheb Hasim Koli.

Nothing else is seized or taken over from the passenger- Shri Mohamad Suheb Hasim Koli except what have been mentioned above in the Panchnama. The officers then offer their personal search to him, to which the passenger deny saying that he has full trust on the AIU Officers. No threat, coercion or inducement is made during the entire proceedings. No religious sentiments of the passenger are hurt during the course of Panchnama. The Panchnama is recorded on a computer installed in the office of the Air Intelligence Unit at SVPI Airport, Ahmedabad. We the panchas have gone through the above said Panchnama and the said Panchnama has been explained to the passenger by us in vernacular language and we all find that the Panchnama is recorded as per our say and is true and correct. After understanding the same, we, the panchas and the passenger put our dated signature on it. The Panchnama concluded in a peaceful manner **at 17:00 Hours on 21.12.2023**. We, both the passengers, have received one copy each of this Panchnama and in token of the same, we put our dated signature on all the ages of the Panchnama.

Before me,


 21/12/2023
 (Sunil Kumar)
 Inspector (AIU)
 SVPI Airport, Ahmedabad

Pancha 1.


 21/12/23

Pancha 2.


 21/12/23

(Shri Koli Mohamad Suheb Hasim)
 (Pax)

ANNEXURE 'A'

Dated: 21/12/2023

Detailed Primary Verification Report of Brown Coloured Semi Solid Substance concealed inner Side of Corrugated Boxes.

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

This is to certify that the Passenger **Mohamad Suheb Hasim Koli** having Passport No. **S7166650**, residing at 9-264, Jada Street at Kosadi, Velachha TAL-Mangrol, Surat Rural, Gujarat, India, travelling by Spice Jet Flight No: SG 58 Arrived on: 21/12/2023 from Dubai to Ahmedabad. AIU Customs Officials found some Dust material concealed inner Side of Corrugated Boxes with him. Therefore, they brought the suspicious Corrugated Boxes having Gross Weight is **3430.600 Grams** in my Office for Verification & Valuation, On the Basis of Verification of Corrugated Boxes, I recommended for testing of the said Substance & extraction of Gold therefrom.

As per my judgement, the Substance i.e Gold Dust is mixture of Gold with Chemical. So the same Substance Need Melting Process to Derive Exact Quantity & Purity of Gold. The extracted Net Quantity of Gold along with its Purity is shown in my Valuation Report Attached Dated: 21/12/2023. The Process of extraction of gold is carried out in presence of AIU Officers, Pax & Panchas at KV Jewels, C.G.Road, Ahmedabad on today i.e 21/12/2023



Kartikey Vasantrai, 21/12/23

(SONI KARTIKEY VASANTRAI)

P1, 21/12/23

S. K. V. 21/12/2023
21/12/2023

P2 21/12/23
21/12/23



ANNEXURE 'B'

VALUATION CERTIFICATE OF ONE GOLD BAR EXTRACTED FROM BROWN COLOURED SEMI SOLID SUBSTANCE RECOVERED FROM MOHAMAD SUHEB HASIM KOLI AT SVPI AIRPORT, AHMEDABAD ON 21/12/2023

Certificate No: 1017 / 2023-24

Dated: 21/12/2023

This is to certify that I have checked and examined 1 Gold Bar weighing **511.900** Grams derived from Gold Dust with Ashes of Corrugated Boxes having Gross Weight **544.320** Grams which is obtained after burning the Gold Dust concealed inner side of Corrugated Boxes of having Gross Weight **3430.600** Grams. The details of purity of said Gold is certified in the table given below.

The market value of the aforesaid Gold & tariff value as per the Notification No. 91/2023- Customs (N.T.) dated 15.12.2023 (gold) and Notification No. 90/2023- Customs (N.T.) dated 07.12.2023 (exchange rate), the calculation of total market value based on the unit market value of gold @ **64400** per 10 grams (999.0 24Kt) and the calculation of total tariff value based on the tariff value of gold prevailing at the time of valuation @ **55553.70** Rs. per 10 gram (999.0 24Kt) are as given below: -

SR. No.	Details of Items	PCS	Net Weight in Gram	Purity	Market value (Rs)	Tariff Value (Rs)
1	Gold Bar	1	511.900	999.0 24Kt	3296636	2843794
	Total	1	511.900		3296636	2843794

Place: Ahmedabad

Date: 21/12/2023



Kartikey Vasantrai
21/12/23

(SONI KARTIKEY VASANTRAI)

P. 21/12/23

Qr: Certificate-No.1017-2023-24 Dated:21.12.2023 The Deputy Commissioner (AIU) SVPI Customs Ahmedabad Recovered From Mohamad Suheb Hasim Koli

S. Kali
21/12/2023

P. 21/12/23
21/12/23



Statement of Shri Mohamad Suheb Hasim Koli, aged 40 years (DOB: 01.01.1983), holding passport number No. S7166650 residing at 9-264, Jada Street, At post- Kosadi, Velachha, Tal Mangrol, Surat Rural – Pin 394405, Gujarat recorded under Sec. 108 of the Customs Act, 1962 before the Superintendent (AIU), Customs, Hdqrs., Ahmedabad on 21.12.2023.

I Mohamad Suheb Hasim Koli, Age 40 years, holding passport number S7166650, present myself before you today on 21.12.2023 in response to the summons issued to me. 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 Indian Penal Code. I have also been explained that my statement can be used against me or any other person in the Court of law. I give my statement as under:-

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

My name, address and age is as mentioned above and my native Place is Surat. I am residing at above address with my Wife and son. I am a farmer by profession.

Q.2 What is your education and monthly income?

Ans- My education is upto 8th class and my monthly income is Rs. 40,000/- approx.

Q.3 Please explain regarding your overseas travel?

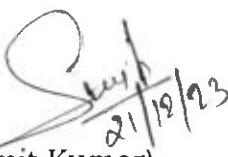
Ans- I travelled to Dubai on 15.12.2023 and I came back on 21.12.2023 by Spice Jet Flight No. SG 58 from Dubai to Ahmedabad. I arranged my air tickets from my savings. I have never indulged in any illegal/smuggling activities, but this is my first time when I carried gold.

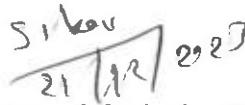
Q.4 Please peruse Panchnama dated 21.12.2023 drawn at SVPI Airport, Ahmedabad and offer your comments.

Ans- I have perused the said Panchnama dated 21.12.2023 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 each page of the panchnama.

Q.5 Who has purchased the Gold which is concealed in the inner layers of the corrugated boxes carried by you, as recovered during the Panchnama proceeding on 21.12.2023 at SVPI Airport, Ahmedabad?

Ans - When I was in Dubai, one shopkeeper there, named Haneef bhai suggested me to buy gold from there and sell it in India. As the gold price is


 (Sumit Kumar)
 Supdt. (AIU)


 (Mohamad Suheb Hasim Koli)

cheaper there. So he suggested me to sell the same in India at higher rates to earn good profit. He also suggested me to convert the gold into Brown coloured Semi Solid Paste and chemical mix substance form and conceal the same in the said corrugated boxes to prevent Customs checking. He gave me Two Owens and one Ice cream maker packed in the corrugated boxes. I managed some money from my share of farming to purchase the said gold.

Q.6 Whether you were engaged in any smuggling activity in the past?

Ans- I state that I have never indulged in any smuggling activity in the past. This is first time I have brought Gold.

Q.7:- Please narrate the events on 21.12.2023 at the time of arrival at Ahmedabad Airport?

Ans:- On arrival at Green channel of SVPI Airport at Ahmedabad on 21.12.2023 by Spice Jet Flight No. SG 58 at 9.00 AM in the morning today, I was intercepted by customs officers and asked whether I was carrying any dutiable item to which I denied. On further being asked, I further state that I was made to walk through the Door Metal Frame Detector (DFMD) but no beep sound was heard. On sustained interrogation by the customs officer, I admitted that I am carrying gold in semi solid paste mixed with chemical in concealment of Corrugated boxes.

I further admit to the recovery of 511.900 grams of gold bar in the concealment of corrugated box carried by me, totally valued at Rs. 32,96,636/- (market value) (Rupees Thirty two lakhs ninety six thousand six hundred thirty six only) and tariff value at Rs. 28,43,794/- (Rupees Twenty eight lakhs forty three thousand seven hundred ninety four only). The said gold bar was seized by the officers under Panchnama dated 21.12.2023 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 21.12.2023 at Terminal-2, SVPI Airport, Ahmedabad. In token of its correctness I have put my dated signature on the each page of the said Panchnama.

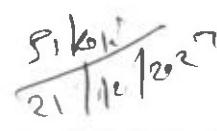
Q.9:- Please state specifically why you had opted for green channel without declaring the dutiable goods?

Ans: -I state that I am aware that smuggling of gold without payment of Customs duty is an offence. I was aware of the concealed gold in the inner layers of the corrugated boxes which I carried with myself, but I did not make any declarations in this regard to evade the Customs duty. I have opted for green channel so that I can attempt to smuggle the gold without paying customs duty.

I have given my above statement voluntarily and willingly without any threat, coercion or duress and I have been explained my above statement in Hindi and after understanding the same, in token of the above statement being true and correct, I put my signature on all pages of this statement. I further state that I will present myself before you whenever I will be called upon. I have requested the officer to type the statement on the computer and the same has been recorded as per my say and my above statement is true and correct.


Sumit Kumar
21/12/23

(Sumit Kumar)
Supdt. (AIU)


Mohamad Suheb Hasim Koli
21/12/23

(Mohamad Suheb Hasim Koli)



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/10-222/AIU/B/2023-24

Date: 21.12.2023

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

In exercise of power conferred under sub-section (1) of Section 110 of the Customs Act, 1962, I, the undersigned, order to place 1 cut pieces Gold Bar net weighing 511.900 Grams having purity of 999.0/24KT, having Tariff value of Rs. 28,43,794/- (Rupees Twenty Eight Lacs Forty Three Thousand Seven Hundred Ninty Fore only) and market value of Rs.32,96,636/- (Rupees Thirty Two Lacs Ninty Six Thousand Six Hundred Thirty Six only) smuggled by **Mr. Mohamad Suheb Hasim Koli** 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 Mr. Mohamad Suheb Hasim Koli in form of gold and chemical mix substance concealed inner side of Corrugated Boxes with him totally weighing 3430.60 grams after the process done by the government approved Valuer total 544.320 grams of ash of gold and chemical mix substance is recovered. Further, **511.900 grams of 1 gold bar** having purity 999.0/24KT derived/recovered from the ash of the gold and chemical mix substance which is brought by the passenger by way of concealment inside the of Corrugated Boxes as recorded in Panchnama dated 21.12.2023 drawn at SVPI Airport, Ahmedabad.

The gold which was recovered from Mr. Mohamad Suheb Hasim Koli his being seized as under:

Sl. No.	Details of Items	PCS	Net Weight in Gram	Purity	Market Value (Rs.)	Tariff Value (Rs.)
1.	Cut Gold Bars (processed as per panchnama)	1	511.900	999.00, 24 Kt.	32,96,636/-	28,43,794/-
	Total	1	511.900		32,96,636/-	28,43,794/-

3. Further, in exercise of powers conferred under sub-section (3) of Section 110 of the Customs Act, 1962, I, undersigned, order to place the 1 gold bar, weighing 511.900 grams which was concealed inside the Corrugated Boxes in form of gold and chemical mix substance, under seizure on the reasonable belief that the same was attempted to be smuggled into India in violation of Section 77, Section 132 and Section 135, of the Customs Act, 1962.

Date : 21.12.2023
Place: SVPI Airport,Ahmedabad

21/12/23
(Sumit Kumar)
Superintendent,Customs(AIU)
SVPI Air Port,
Ahmedabad.