



प्रधान आयुक्तका कार्यालय, सीमा शुल्क, अहमदाबाद

"सीमाशुल्कभवन", पहलीमंजिल, पुरानेहाईकोर्टकेसामने, नवरंगपुरा, अहमदाबाद - 380 009.

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SHOW CAUSE NOTICE

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

Shri Mustakim Mustak Bandukiya S/o Shri Mustak Ibrahim Bandukiya (herein after referred to as the 'passenger/ Noticee') residing at E-3965, Moti Dungri, Madina Hotel, Bharuch - 392001 holding Indian Passport bearing No. R7190121 arrived from Dubai by SpiceJet Flight No. SG 16 dated 28.02.2024 at SVP International Airport, Ahmedabad on 29.02.2024. On the basis of passenger profiling one Passenger was suspected to be carrying restricted/ prohibited goods and therefore a thorough search of all the baggage of the passenger as well as his personal search was required to be carried out.

The passenger had opted for green channel at arrival hall of terminal-2 of Sardar Vallabhbhai Patel International Airport (SVPI), Ahmedabad but on the basis of suspicious movement, thorough checking of the passenger as well as examination of his baggage was required to be checked. The passenger was intercepted when he crossed the Red Channel and further trying to exit the Green Channel. The officers then checked the passport and found the passenger, namely Shri Mustakim Mustak Bandukiya, in the presence of the Panchas.

2.1 The AIU officers under Panchnama proceedings dated 29.02.2024 [**RUD No.-01**] in presence of two independent witnesses asked the passenger if he had anything dutiable to declare to the Customs authorities, to which the said passenger replied in negative. The AIU officers informed the passenger that they would be conducting his personal search and detailed examination of his baggage. The said passenger was asked by officers whether he wished to be searched

before a Gazetted officer or Magistrate for which he agreed to being searched by a Gazetted officer. Before conducting the search, the AIU officers offered their personal search to which he denied and said that it was not necessary and he had full faith in the officers. The officers asked the passenger to pass through the Door Frame Metal Detector (DFMD) Machine installed near the green channel in the Arrival Hall of Terminal 2 building, after removing all metallic objects from his body/clothes. The AIU officer was asked to pass through the Door Frame Metal Detector placed in the hall in front of Belt No.2 near Green Channel in the arrival hall of Terminal-2, SVPI Airport but no beep sound was heard indicating carrying any high valued dutiable goods. However, on the basis of suspicious movement and passenger profiling, the said passenger might be carrying high value dutiable/contraband goods. The AIU officers asked the passenger to put all baggage into baggage scanning machine (BSM) and during the scan of checked-in baggage of the passenger, nothing suspicious appeared on the screen on the X-ray screen.

2.2. Thereafter, the Customs officers interrogated the passenger, Shri Mustakim Mustak Bandukiya and again asked him if he was carrying any dutiable goods with him. On sustained interrogation, the said passengers confessed that he was carrying high valued dutiable goods hidden inside his clothes. Shri Mustakim Mustak Bandukiya stated that he was carrying semi-solid substance consisting of Gold and Chemical mix in a transparent pouch covered with white tape concealed inside his underwear and waistband of jeans. Thereafter, the passenger removed the underwear and jeans and brought the same to the officers, in the presence of the Panchas. Thereafter, the officers, in presence of the Panchas had taken out the pouch containing semi-solid substance of Gold and Chemical mix from the inner layer of the underwear and waistband of jeans.

2.3 Thereafter, the officers called the Government Approved Valuer and informed him that semi-solid substances consisting of Gold and Chemical mix covered with white tapes have been detected from a passenger and the passenger had informed that it was gold in the form of solid paste material and hence, he needed to come to the Airport for

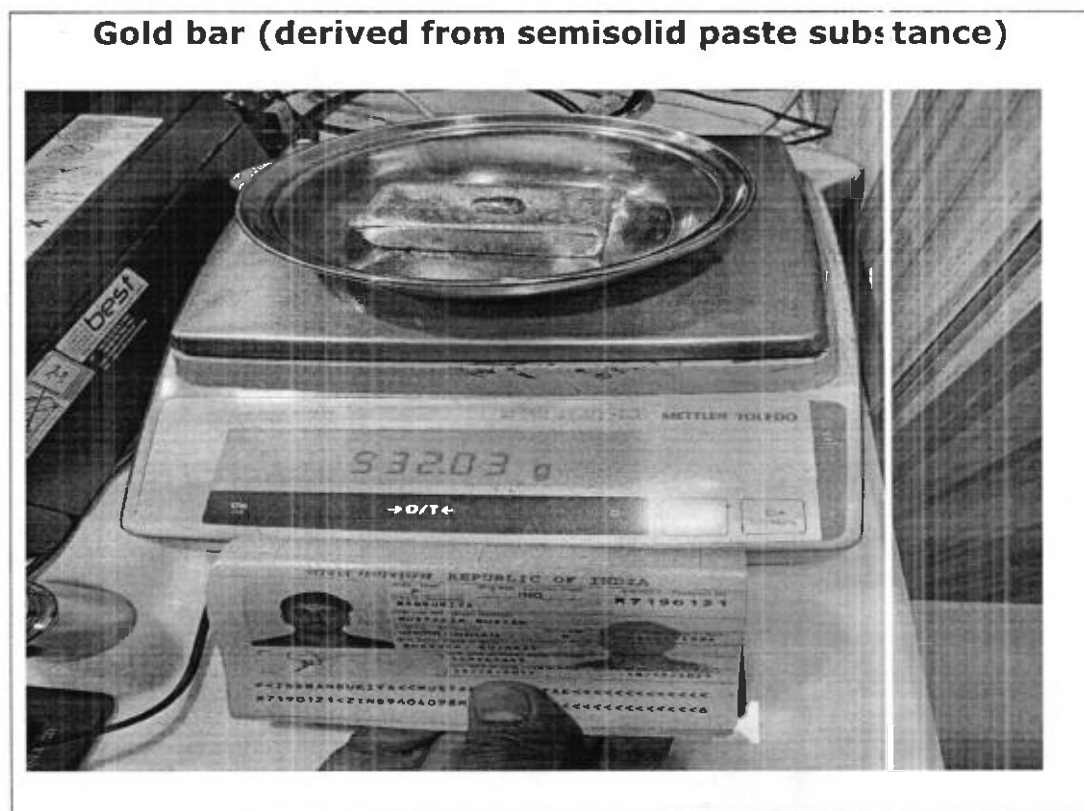
testing and Valuation of the said material. In reply, the Government Approved Valuer informed the Customs (AIU) officer that the testing of the said material was only possible at his workshop as gold had to be extracted from such solid material form by melting it and informed the address of his workshop.

2.4 Thereafter, on reaching the premises of the valuer, the AIU officer introduced the Panchas as well as the passenger to one person named Mr. Kartikey Vasantrai Soni, Government Approved Valuer. Thereafter, Shri Mr. Kartikey Vasantrai Soni, weighed the said semi solid/ paste/ dust substance in pouch form recovered from the passenger on his weighing scale. After weighing the semi-solid/ paste/ dust substance in pouch form recovered from Shri Mustakim Mustak Bandukiya, Mr. Kartikey Vasantrai Soni informed that the gross weight of said substance is 1087.00 grams.



2.5 Thereafter, he leads us to the furnace, inside his workshop. Here, Mr. Kartikey Vasantrai Soni started the process of converting the said paste like substances recovered from Shri Mustakim Mustak Bandukiya into solid gold by putting the plastic pouch containing paste fully into the furnace and upon heating the said semi-solid substances, turned into liquid materials. The said substance in liquid state is taken out of furnace and poured in a bar shaped plate and after cooling for some

time, it became yellow colored solid metal in form of a bar. After completion of the procedure, Government Approved Valuer informed that gold bar weighing 932.030 Grams having purity 999.0/24kt was derived from the 1087.00 Grams of semisolid paste substance consisting of gold paste and chemical mix which is recovered from Shri Mustakim Mustak Bandukiya.



2.6 After testing the said yellow-colored metal, the Government Approved Valuer confirmed that it was pure gold. Further, he informed that the said recovered bar net weighing 932.030 Grams derived from semisolid paste substance consisted of Gold. The gold bar weighing 932.030 grams have purity 999.0/ 24kt and Market Value at Rs.59,83,633/- (Rupees Fifty-Nine Lakhs Eighty-Three Thousand Six Hundred and Thirty-Three only) and tariff value at Rs.49,96,809/- (Rupees Forty-Nine Lakhs Ninety-Six Thousand Eight Hundred and Nine only). The value of the gold bar has been calculated as per the Notification No. 12/2024-Customs (N.T.) dated 15.02.2024 (gold) and Notification No. 13/2024-Customs (N.T.) dated 15.02.2024 (exchange rate).

Sl. No.	Details of Items	PCS	Net Weight in Gram	Purity	Market Value (Rs.)	Tariff Value (Rs.)
1.	Gold bar (derived semisolid paste substance)	1	932.030	999.0 24Kt.	59,83,633/-	49,96,809/-

3. The said one gold bar weighing 932.030 grams has purity 999.0/24kt and Market Value at Rs.59,83,633/- (Rupees Fifty-Nine Lakhs Eighty-Three Thousand Six Hundred and Thirty-Three only) and tariff value at Rs.49,96,809/- (Rupees Forty-Nine Lakhs Ninety-Six Thousand Eight Hundred and Nine only). The said gold recovered from the passenger was attempted to be smuggled inside India with intent to evade payment of Customs duty and was a clear violation of the provisions of the Customs Act, 1962. Thus, having a reasonable belief that the said gold total weighing 932.030 Grams was attempted to be smuggled by the passenger, were liable for confiscation under the provisions of the Customs Act, 1962; they were placed under seizure vide Panchnama dated 29.02.2024 drawn by the Officer of Customs (AIU) under a reasonable belief that the subject gold was attempted to be smuggled into India and was liable for confiscation under Section 111 of the Customs Act, 1962 (Seizure Report dated 29.02.2024- **RUD No. 03**). Further, the gold, recovered from the passenger, was placed under seizure under section 110 of the Customs Act, 1962 vide Panchnama dated 29.02.2024 drawn by the Officers of Customs, AIU, at SVPI Airport, Ahmedabad.

The following travelling documents and identity documents of the passenger were recovered and withdrawn for further investigation: -

- (i) Copy of Passport No. R7190121 issued at Ahmedabad on 19.12.2017 valid up to 18.12.2027. (**RUD No. 04**)
- (ii) Boarding pass of SpiceJet Flight number SG 16 having seat no. 21E and sequence no. 162 from Dubai to Ahmedabad dated 29.02.2024. (**RUD No.05**)
- (iii) Passenger Manifest of SpiceJet Flight number SG 16 from Dubai to Ahmedabad dated 28.02.2024 depicting name of Shri Mustakim Mustak Bandukiya (**RUD -No. 6**)

4. The statement of the passenger was recorded on 29.02.2024 under Section 108 of the Customs Act, 1962 **(RUD N 2.-07)**, wherein he, inter alia, stated that he arrived from SpiceJet Flight number SG 16 on 29.02.2024 having seat no. 21E, having Passport No. R7190121 at Sardar Vallabhbhai Patel International Airport, Ahmedabad. Furthermore, the passenger accepted that the said 01 Gold bar having weight 932.030 Grams derived from semisolid paste substance hidden/concealed inside underwear and waistband of jeans was carried by him but did not belong to him as it was given to him by some unknown person in Dubai to bring the same to India in favor of which he would have get Rs.20,000/-. Under his statement, the passenger admitted that he was aware that the bringing gold by way of concealment to India is illegal and it is an offense. Further, he also stated that some unknown person had given him the underwear and waistband of jeans in which gold was concealed and told him to carry the same to India and some unknown person will call him and take the underwear and waistband of jeans containing gold from him in India. His intention was to earn speedy money by doing this illegal carrying of gold of 24 Kt. in commercial quantity in India without declaration. The same was clearly meant for commercial purpose and hence do not constitute bonafide baggage within the meaning of Section 79 of the Customs Act, 1962. Further, the said goods were also not declared before Customs by the pax. He stated that he was aware that smuggling of gold without payment of Customs duty is an offence. Since he had to clear the gold without payment of Customs duty, he did not make any declarations in this regard. He admitted that he had opted for the Green Channel so that he could attempt to smuggle the gold without paying Customs duty. Further, he again confirmed the recovery of gold weighing 932.030 grams of 999.0/24 Kt purity valued at Rs.49,96,809/- (Tariff value) and Rs.59,83,633/- (Market value) from him during the course of Panchnama dated 29.02.2024.

5. Therefore, on the basis of facts narrated above, the said gold weighing 932.030 grams of 999.0/24 Kt purity valued at Rs.49,96,809/- (Tariff value) and Rs.59,83,633/- (Market value), appeared liable for confiscation, was placed under seizure under Panchnama dated 29.02.2024 as said gold totally weighing 932.030

grams seized under Panchnama dated 29.02.2024 was "smuggled goods" as defined under Section 2(39) of the Customs Act, 1962. It also appeared that the said pax has conspired to smuggle the said gold into India. The offence committed has been admitted by the said passenger in his statement recorded on 29.02.2024 under Section 108 of the Customs Act, 1962. He has committed an offence punishable under Section 135 (1) (a) & (b) of the Customs Act, 1962.

6. In terms of Board's Circulars No. 28/2015-Customs issued from F. No. 394/68/2013-Cus (AS) dated 23/10/2015 and 27/2015-Cus issued from F. No. 394/68/2013-Cus. (AS) dated 23/10/2015, as revised vide Circular No. 13/2022-Customs, 16-08-2022, the prosecution and the decision to arrest may be considered in cases involving outright smuggling of high value goods such as precious metal, restricted items or prohibited items where the value of the goods involved is Rs.50,00,000/- (Rupees Fifty Lakhs) or more. Since the market value of gold amounted to Rs.59,83,633/- totally weighing 932.030 grams recovered from Shri Mustakim Mustak Bandukiya is more than Rs.50,00,000/-, hence this case is fit for arrest of the said passenger under Section 104 of the Customs Act, 1962. Hence, the passenger was arrested on 29.02.2024.

7. 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 112 – Penalty for improper importation of goods, etc.—Any person,-

- (a) who, in relation to any goods, does or omits to do any act which act or omission would render such goods liable to confiscation under Section 111, or abets the doing or omission of such an act, or
- (b) who acquires possession of or is in any way concerned in carrying, removing, depositing, harboring, keeping, concealing, selling or purchasing or in any manner dealing

with any goods which he know or has reason to believe are liable to confiscation under Section 111, shall be liable to penalty.

VII) "SECTION 119- Confiscation of goods used for concealing smuggled goods – *Any goods used for concealing smuggled goods shall also be liable to confiscation.*

Explanation. – In this section, "goods" does not include a conveyance used as a means of transport.

VIII)Section 104 of the Customs Act, 1962- *The provisions of Section 104 (6) & (7) of the Customs Act, 1962 is reproduced as under:-*

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

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

8. It therefore appears that:

(a) Shri Mustakim Mustak Bandukiya improperly imported the one gold bar (derived from semisolid paste substance) weighing 932.030 grams have purity 999.0/24kt and Market Value at Rs.59,83,633/- (Rupees Fifty-Nine Lakhs Eighty-Three Thousand Six Hundred and Thirty-Three only) and tariff value at Rs.49,96,809/- (Rupees Forty-Nine Lakhs Ninety-Six Thousand Eight Hundred and Nine only) concealed/ hidden inside the underwear and waistband of jeans (as discussed herein above), without declaring it to the Customs by denying that he has nothing to declare to 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. The passenger had knowingly and intentionally imported the said gold improperly without declaring the same to the Customs authority under temptation to evade Customs Duty. Therefore, the gold imported by the passenger which was not declared to the Customs on arrival in India cannot be treated as bonafide household goods or personal effects. Shri Mustakim Mustak Bandukiya 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) The passenger, by not declaring the contents of hidden in his clothes 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 the Customs Baggage Declaration

Regulations, 2013.

- (c) The improperly imported 01 gold bar (derived from semisolid paste substance) hidden/ concealed inside the underwear and waistband of jeans worn by the passenger without declaring it to the Customs is thus liable for confiscation under Section 111(d), 111(i) and 111(j) read with Section 2 (22), (33), (39) of the Customs Act, 1962 and further read in conjunction with Section 11(3) of the Customs Act, 1962.
- (d) The passenger, 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 the Customs Act, 1962, the burden of proving that the 01-gold bar (derived from semisolid paste substance), weighing 932.030 grams have purity 999.0/24kt and Market Value at Rs.59,83,633/- (Rupees Fifty-Nine Lakhs Eighty-Three Thousand Six Hundred and Thirty-Three only) and tariff value at Rs.49,96,809/- (Rupees Forty-Nine Lakhs Ninety-Six Thousand Eight Hundred and Nine only) hidden in the underwear and waistband of jeans worn by the passenger without declaring it to the Customs, are not smuggled goods, is upon the passenger and Noticee, Shri Mustakim Mustak Bandukiya.

9. Now, therefore, **Shri Mustakim Mustak Bandukiya**, resident of E-3965, Moti Dungri, Madina Hotel, Bharuch-392001 holding Indian Passport bearing No. R7190121, is called upon to show cause in writing to the Additional Commissioner of Customs, Ahmedabad having his office at Custom House, Nr. All India Radio, Income Tax Circle, Navrangpura, Ahmedabad, as to why:

- i) One gold bar (derived from semisolid paste substance), weighing **932.030** grams having purity 999.0 (24KT)

having Market Value at **Rs.59,83,633/-** (Rupees Fifty-Nine Lakhs Eighty-Three Thousand Six Hundred and Thirty-Three only) and tariff value at **Rs.49,96,809/-** (Rupees Forty-Nine Lakhs Ninety-Six Thousand Eight Hundred and Nine only) placed under seizure under panchnama dated 29.02.2024 and seizure memo order dated 29.02.2024 should not be confiscated under 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(a) and 112(b) of the Customs Act, 1962.

10. Shri Mustakim Mustak Bandukiya is further required to state specifically in his 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 his written submissions, it shall be presumed that he does not wish to be heard in person. He should produce at the time of showing cause, all the evidence upon which he intends to rely in support of his defense.

11. The passenger is further required to note that his reply should reach within 30 (thirty) days from the receipt of this SCN 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 SCN or if he does not appear before the adjudicating authority as and when the case is posted for hearing, the case is liable to be decided ex-parte on the basis of facts and evidence available on record.

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

13. 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.

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

Vishal
18/6/24

(Vishal Malani)

Additional Commissioner,
Customs, Ahmedabad

F. No. VIII/10-66/SVPIA-D/O&A/HQ/2024-25
DIN : 20240671MN0000111A9A

Date: 18/06/2024

BY SPEED POST

To,

Shri Mustakim Mustak Bandukiya,
E-3965, Moti Dungri, Madina Hotel,
Bharuch-392001, Gujarat

Copy to:

- (i) The Deputy/Assistant Commissioner of Customs (AIU), T-2 Terminal, Sardar Vallabhbhai Patel International Airport, Ahmedabad-380003.
- (ii) The System In charge, Customs HQ, Ahmedabad for uploading on official web-site i.e. <http://www.ahmedabadcustoms.gov.in>.
- (iii) Guard File.

ANNEXURE – 'R'

LIST OF DOCUMENTS/RECORDS RELIED UPON FOR THE PURPOSE OF SHOW CAUSE NOTICE ISSUED TO SHRI MUSTAKIM MUSTAK BANDUKIYA

S. No.	Nature of document	Remarks
1	Panchnama dated 29.02.2024 drawn at SVPI Airport, Ahmedabad	Copy already provided
2	Valuation Report of Government Approved Valuer Shri Kartikey Vasantrai Soni vide his report dated 29.02.2024	Copy enclosed
3	Seizure memo Order dated 29.02.2024 issued under Section 110(1) of the Customs Act, 1962.	Copy enclosed
4	Copy of Passport No. R7190121 issued on 19.12.2017.	Copy enclosed
5	Copy of Boarding Pass showing Seat No.21E of the passenger in SpiceJet SG 16 from Dubai to Ahmedabad dated 28.02.2024.	Copy enclosed
6	Passenger Manifest of SpiceJet SG 16 from Dubai to Ahmedabad dated 28.02.2024 depicting name of Shri Mustakim Mustak Bandukiya.	Copy enclosed
7	Statement of Shri Mustakim Mustak Bandukiya recorded on 29.02.2024.	Copy enclosed

**Panchanama dated 29.02.2024 drawn at the Arrival Hall of
Terminal 2 of SVPI Airport, Ahmedabad**

Sr. No.	Name & Address of the Panchas	Age in Yrs.	Occupation
1	Manish Kumar Labana, Airport Circle, Sardarnagar, Ahmedabad	27	Service
2	Dilip Labana, Airport Circle, Sardarnagar, Ahmedabad	26	Service

On being called upon by a person, who introduces himself as Shri Ravi Prakash Chowdhury, Superintendent of Customs, Air Intelligence Unit (AIU), SVP International Airport, Ahmedabad by showing his identity card and requests us to remain present as panchas during the course of personal and baggage search proceedings of the passenger, that he and his other colleagues are going to conduct. Further, the AIU officer also introduces other officers accompanying him as Shri Himanshu Garg, Deputy Commissioner (AIU), Shri B. N. Doria, Superintendent, Shri Kalyan Prasad, Superintendent, Shri Ajay, Inspector, Smt Minaxi B Parmar, Head Havaldar, Air Intelligence Unit, at SVPI Airport, Ahmedabad.

Now, the AIU officers inform us that on the suspicious movement of two passengers, the AIU officers intercepted the passengers, after crossing the Green Channel at arrival hall of terminal-2 of Sardar Vallabhbhai Patel International Airport (SVPI), Ahmedabad. On being asked about their name, the passengers show their passport and boarding passes in which the name of passenger is written as (i) Shri Mustakim Mustak Bandukiya (ii) Shri Jabir Mohsin Bandukiya who have travelled by Spice Jet Airways Flight SG-16 from Dubai to Ahmedabad on 28.02.2024. Further, the AIU officers state that, thorough checking of the passengers as well as examination of their baggage are required and request us to remain present as panchas during the course of personal and baggage search proceedings of above said passengers. Therefore, we, the panchas give our consent to remain present as witness during the entire proceedings.

The AIU officers inform to both the passengers that they will be conducting their personal search and other accompanied officers will conduct detailed examination of both of the passengers. Here, the officers offer their personal search to the passengers, but the passengers deny saying that they are having full trust on the officers. Now, the AIU officers ask the passengers whether they want to be checked in front of an Executive Magistrate or Superintendent of Customs, in reply to which the passengers give their consent to be searched in front of the Superintendent of Customs.

Now, the AIU officers ask (i) Shri Mustakim Mustak Bandukiya (ii) Shri Jabir Mohsin Bandukiya to pass through the Door Frame Metal Detector (DFMD) Machine installed near the green channel in the Arrival hall of

29/02/24

Before me:

(Ravi Prakash Chowdhury)
Superintendent (AIU)
Customs, SVPIA Ahmedabad

Mustakim Mustak Bandukiya

Jabir Mohsin Bandukiya

29-02-24

Pancha 1: Halu
29-02-24

Pancha 2: Gadhi Doria
29-02-24

Terminal 2 building, after removing all metallic objects from their body/clothes. The passengers remove all the metallic objects such as mobile, pens, etc. and keep in a plastic tray and passes through the ID belt machine. However, no beep sound is heard indicating there is nothing objectionable metallic substance on their body/clothes. Thereafter, the AIU officers scan all the baggage in the X-ray machine but nothing suspicious observed by the AIU officers. Thereafter, the said passengers, we the panchas and the officers of AIU move to the AIU office located opposite Bell No. 3 of the Aerial Trail, Terminal 2 of Sardar Vallabhbhai Patel International Airport, Ahmedabad along with the baggage of the passengers. The AIU officers checked the baggage of the passengers, however nothing objectionable is found.

Thereafter, after thorough interrogation by the officers, in presence of we the panchas, the passengers confessed that they are carrying high valued dutiable goods as semi-solid substance consisting of gold & chemical mix inside their underwear and waistband of jeans.

The officers, then ask the passengers to hand over the said undeclared chemical mix gold. The passengers hand over the semi-solid substance consisting of gold & chemical mix from their jeans and underwear and handed over to the officers in our presence.

Thereafter, in order to confirm the purity of the goods recovered from the above said passengers, the AIU officers call the Government Approved Valuer to know the purity and the valuation of the goods so recovered. As the aforesaid passengers confirmed the goods recovered from them as Gold, he needs to come to the Airport for testing and Valuation of the said material. In reply, the Government Approved Valuer informs the AIU Officer that the testing of the said material is only possible at his workshop as the gold recovered in various forms to be converted into gold bar by melting it and also informs the address of his workshop.

Thereafter, at around 02:30 AM of 29.02.2024, we the panchas along with the passenger and the officer 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, C.G. Road, Ahmedabad 380 006.

On reaching the above referred premises, the officer introduces the panchas as well as the passenger to one person named Shri Kartikey Vasant Soni, Government Approved Valuer. Here, after conducting weighing of the goods recovered from the passengers Shri Kartikey Vasant Soni started the process of melting one by one in the furnace. We the panchas, the passenger and the officers carefully observed the process of melting of Gold and conversion into Gold Bar and fully satisfied with the method adopted by the Government Approved Valuer i.e. Shri Kartikey Vasant Soni. The details of the gold bar converted, its weight, purity and value in respect of each passenger separately submitted by the Government Approved Valuer as Annexure -A and Annexure-B, which is summarized as under:

Before me

(Ravi Prakash Chowdhury)
Superintendent (AIU)
Customs, SVPIA, Ahmedabad

Mustakim Mustak Bandukiya

Jabir Mohsin Bandukiya

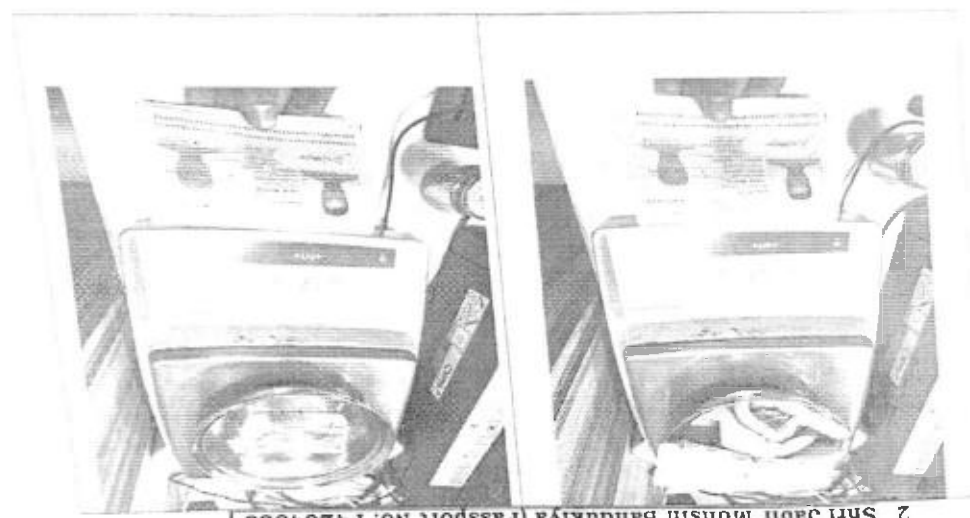
29.02.24

1. Shri Mustakim Mustak Bandukitya (Passport No. R7190121)



Details of Item		PCS		Net Weight in Gram		Purity		Market Value (Rs)		Tariff Value	
Gold Bar extracted from the		1		932.030		999.0		59,83,633/-		49,99,809/-	
semi-solid substance of gold & chemical mix.											

2. Shri Jabir Mohsin Bandukitya (Passport No. P4204583)



Details of Item		PCS		Net Weight in Gram		Purity		Market Value (Rs)		Tariff Value	
Gold Bar extracted from		1		943.770		999.0		60,59,003/-		50,59,749/-	

29/02/24

Mustakim Mustak Bandukitya

Jabir Mohsin Bandukitya

29-02-24

Pancha 2
29-02-24
14/14 (9/17)

Pancha 1
29-02-24

(Ravi Prakash Chowdhury)
Superintendent (AIU)
Customs, SVPIA, Ahmedabad

Before me

24K

Quantity of gold
Weight of gold
Purity of gold

Now, as the proceedings of the conversion of pure gold into gold bars are completed, we panchas, the Officers and the passengers come back to the Airport along with the extracted gold bars at 15:30 Hrs. on 29/02/24.

On being asked by the AIU officer, in the presence of us, the panchas, the passengers produce the identity proof documents which are as under -

- (i) Copy of Passport
- (ii) Copy of Aadhar Card

We the panchas as well as the passengers put our dated signatures 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.

The AIU officers inform 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 passengers.

The gold bars recovered from the said passengers Mustakim Mustak Bandukiya and Jabir Mohsin Bandukiya are attempted to be smuggled into India with an intent to evade payment of Customs duty which is a clear violation of the provisions of Customs Act, 1962. Thus, the AIU officer informs that they have a reasonable belief that the above said Gold is being attempted to be smuggled by **Mustakim Mustak Bandukiya and Jabir Mohsin Bandukiya** are liable for confiscation as per the provisions of Customs Act, 1962; hence the said gold bars along with packing material are being placed under seizure.



The AIU officer, then, in presence of us the panchas and in the presence of the said passenger, places the said gold bars **recovered from** Mustakim Mustak Bandukiya and Jabir Mohsin Bandukiya in transparent plastic boxes along with the respective packing materials and after placing the packing list **(Annexure-C & D respectively)** on the same, ties it with white thread and seals it with the Customs lac seal in such a manner that same cannot be opened without tempering the Customs lac seal.

We, the above mentioned two panchas, the AIU officer as well as the passengers have put our dated signature on the packing list placed over the boxes as a token of having packed and sealed in our presence and in the presence of the passengers. The said sealed transparent plastic container containing gold bar along with the packing materials is handed over to the Ware House Incharge, SVPI Airport, Ahmedabad vide Ware House Entry No. 29-02-24.


29/02/24


Before me:

(Rajesh Choudhary)
Superintendent (AIU)
Customs SVPI, Ahmedabad

Mustakim Mustak Bandukiya 
Jabir Mohsin Bandukiya 

29-02-24

Pancha:

29-02-24
Superintendent (AIU)

Pancha:

29-02-24

Case No. 29/02/2024 (Mustakim Mustak Bandukya and Jabe Mohan Bandukya)
dated 29/02/2024 Jabe Mohan Bandukya.

Nothing else is seized or taken over from the above said passengers except what has been mentioned above in the Panchnamo. No objection was put or submission is made during the entire proceedings. No religious communication in the passenger air-bus during the course of Panchnamo. These passengers are offered water, tea & snacks at regular intervals. For Panchnamo is provided on a computer installed in the office of the Air Intelligence Unit at SATP Airport, Ahmedabad and we find the Panchnamo 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 signature on it as a token of its truth and correctness. The Panchnamo concluded in a peaceful manner at 08:00 am on 29/02/2024.

Received one copy

Bandukya

29-02-24

SW 29/02/24

29/02/24

Before me

Ravi Prakash Chowdhary

(Ravi Prakash Chowdhary)
Superintendent (AU)
Customs, SATP, Ahmedabad

Mustakim Mustak Bandukya

Jabe Mohan Bandukya

Bandukya

29-02-24

Pancho 1

Bandukya
29-02-24

Pancho 2

Bandukya
29-02-24

Statement of Shri Mustakim Mustak Bandukiya(D.O B 09/04/1996) aged 28 years (Mobile No. 9601462786, Email ID mustakimmustakbandukiya4@gmail.com) S/o Shri Mustak Ibrahim Bandukiya holding an Indian Passport Number No. R7190121, residing at E-3965, Moti Dungri, Madina Hotel, Bharuch-392001, Gujarat and recorded under Section 108 of the Customs Act, 1962 before the Superintendent (AIU), Customs, SVPI Airport, Ahmedabad on 29/02/2024.

Shri Mustakim Mustak Bandukiya(D.O.B- 09.04.1996) aged 28 years
(Mobile No. 9601462786, Email ID mustakimmustakbandukiya4@gmail.com) S/o Shri Mustak Ibrahim
Bandukiya holding an Indian Passport Number No. R7190121, residing at
E-3965, Moti Dungri, Madina Hotel, Bharuch-392001, Gujarat and
recorded under Section 108 of the Customs Act, 1962 on being called by
the Superintendent, Customs, An Intelligence Unit at SVPI Airport,
Ahmedabad, appear before you to give my true and correct statement, today i.e.
on 29.02.2024.

Before recording my this statement, I have been explained the provisions of Sec. 108 of the Customs Act 1962, according to which I have to give true and correct statement. In case my this statement is found to be untrue or misleading, action under the provisions of the Indian Penal Code can be initiated against me and my this statement can be used against me or against any other person. After having understood the said provisions, I give my true and correct statement which is as under:

I present myself before you today on 29.02.2024 in response to the summons bearing DIN No. 20240271MH00038256 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 as under:

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

Ans- My name, age and address stated above is true and correct. I am unemployed, but some time I work as a car driver.

Q-2- Please give the details of your family residing with you and their profession?

Ans I am staying with my family in Bharuch, Gujarat. In my family, there is four member i.e. my father, my wife, My brother and myself. My father is farmer. My wife is home maker. My brother is also do farming work with my father.

Q-3: What is your qualification and your monthly income? Which language known by you?

Ans.: I have studied 10th and my monthly income is approx between Rs. 10,000/- I know Gujarati, Hindi and English.

Before me,

20121215

Superintendent (AII)

(Mustakim Mustak Bangkaya)

Pa.

Q.4 Please explain regarding your overseas travels?

Ans: I have to visit two times abroad i.e. Dubai for business purpose (to purchase 1 phones) my tickets were booked by my friend Benzambani through Travel Agent in Sept 2023 and departed on 17.09.2023 from Surat to Dubai. The payment made of my tickets and other expenses by my friend only.

Q.5. Please give the details whether someone give you the gold which is concealed by you or otherwise?

Ans:- On being asked, I state that this gold is not mine and not purchased by me while I return to India from Dubai on 28.02.2024 by SG 16 via Spice Jet Airlines that time some unknown person given to me this gold and chemical mix paste wrapped in white tape concealed in Underwear and Jeans and told me that in India the unknown person will identify me and will pay me Rs 25,000/- I also state that the said gold did not belonging to me and not purchased by me, I was fully aware that I was having Gold concealed in my underwear and jeans but I was not aware of the actual quantity of Gold. I don't have any mobile number or photo to whom said gold paste is handover in India. I am also aware that import of gold such ways of concealment and evade of duty is an offence.

Q.6 Whether you know that bringing of gold or handing and taking over of the gold in an illegal way is an offence?

Ans: Yes, I know bringing of gold by way of concealment in an illegal way is an offence.

Q.7. 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 the first time I have carried gold in paste form which is wrapped with white tape having gross weight 1087.000 grams hidden in underwear and jeans.

Q.8. Please narrate the events on 28.02.2024 at the time of arrival at Ahmedabad Airport?

Ans:- On arrival at SVPI Airport at Ahmedabad from Dubai by Flight No. SG 16, Spice Jet Airways at about 11.45 PM on 28.02.2024. I was intercepted at green channel by the AIU Officers as they have doubt that I am carrying some high valued dutiable goods. The officers asked me to declare if anything high valued dutiable item, which I denied. Then they asked for baggage scanning and scanned my all baggage in baggage scanning machine(BSM) but nothing suspicious was found. Thereafter, I was taken in AIU room which is situated at opp. to Belt No.2 at arrival hall of SVPI Airport. During the time of my personal checking AIU's officer found Gold and Chemical mix paste inside my underwear and jeans. The said gold paste pouches were taken by the officers for the purpose of testing and valuation. Now, for testing and valuation purpose

Before me


(B.N. DORIA)
Superintendent (AIU)

 21/02/24
(Mustakim Mustak B. dukiya)
Pax

officers called to the spot approved Value. At 2:00 AM of 29.02.2024, I leave Airport premises alongwith AH officer and two Binohs and reached the premises of Govt. Approved value. When in my presence tested and reported that the two gold bar (Net) weighing **932.030 grams** having purity 999.99 (18 kt.) derived from the underwear and jeans (Total gross weighing 1187.000 grams) which were recovered. The gold bar is having weight 932.030 grams, having tariff value of **Rs 49,96,809/-** and market value of **Rs 59,83,633/-**. The said gold total weighing **932.030 grams (total two piece i.e. two gold bars)** was seized by the officers under Panchnama dated 29.02.2024 under the provision of Customs Act, 1962. I state that I have been present during the entire course of the Panchnama dated 29.02.2024 and I confirm the events narrated in the said panchnama drawn on 29.02.2024 at Terminal - 2, SVPI Airport, Ahmedabad. In token of its correctness I have put my dated signature on the said Panchnama.

Q.10: Please state specifically why you had opted for green channel without declaring the dutiable goods?

Ans: I have already been state this gold is not mine and not purchased by me only. I am also aware that smuggling of gold without payment of customs duty is an offence. Since, I was aware of the concealment of the gold items in underwear and jeans, but I did not make any declarations in this regard as I wanted to clear it illicitly and evade payment of duty to raise some quick money for my own benefit and the same will be handover to other unknown person at SVPI Airport I did not make any declarations in this regard.

Q.11 Please state details of your bank account.

Ans. I state that my bank Account is in Bank of Baroda, Mohamadpura, Bharuch. But I do not remember account number.

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 dated signature herein below. I further state that I will present myself before you whenever I will be called upon. I have requested the officer to type the statement on the computer and the same has been recorded as per my say and my above statement is true and correct.

Before me:


(B N DORIA)
Superintendent (AIU)


(Mustakim Mustak Bandukiyal)

Pax



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Registered Valuer for Semi Jewellery
Dealer, Manufacturer, Exporter and Importer of Gold & Diamond Jewellery
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Approved by Govt. of India

ANNEXURE 'B'

VALUATION CERTIFICATE OF TWO GOLD BARS EXTRACTED FROM BROWN COLOURED SEMI SOLID SUBSTANCE RECOVERED FROM MUSTAKIM MUSTAK BADHUKIYA AT SVPI AIRPORT, AHMEDABAD ON 29/02/2024.

Certificate No: 1430/2023-24

Dated: 29/02/2024

This is to certify that I have checked and examined the Two Gold Bars weighing 932.030 Grams derived from semi solid substance consisting of Gold & Chemical mixed having Gross weight is 1087.000 Grams (Three Transprent Plastic Strip & One Transprent Plastic Pouch Covered with White Tape). I confirm and authenticate the details as given below.

The market value of the aforesaid Gold & tariff value as per the Notification No. 12/2024- Customs (N.T.) dated 15.02.2024 (gold) and Notification No. 13/2024- Customs (N.T.) dated 15.02.2024 (exchange rate), the calculation of total market value based on the unit market value of gold @ 64200 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 @ 53612.10 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 Bars	2	932.030	999.0 24Kt	5983633	4996809
	Total	2	932.030		5983633	4996809

Place: Ahmedabad

Date: 29/02/2024



K. Kartikey Vasant Rai
29/02/24
(SONI KARTIKEY VASANTRAI)

[Signature]
29/02/24

Qr: Certificate-No:1430/2023-24 Dated:29.02.2024 The Deputy Commissioner (AIU) SVPI Customs Ahmedabad Recovered From Mustakim Mustak Badhukiya

P₁ - मनीष
29-02-24

P₂ - दिलीप नारायण
29-02-24



+91-98795-88309
+91-98795-88823



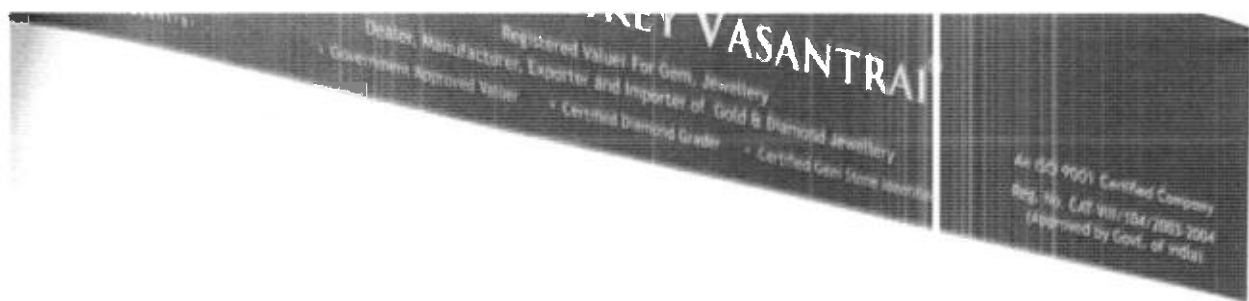
www.kvjewels.in



info@kvjewels.in



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



ANNEXURE 'A'

Detailed Primary Verification Report of Brown Coloured Semi Solid Substance

Dated: 29/02/2024

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

It was informed that the Passenger **Mustakim Mustak Badhukiya** Passport No. **R7190121**, residing at, E-3965, Moti Dungri, Madina Hotel, Bharuch, Gujarat, India travelling by Spice Jet Flight No. SG 16 Arrived on: 28/02/2024 from Jeddah to Ahmedabad, AIU Customs Official Found Suspicious Three Transprent Plastic Strip & One Transprent Plastic Pouch Covered with White Tape containing with some paste material having Gross Weight **1087.000 Grams**. from his possession.

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

As per my judgement, this Semi Solid Substance is mixture of 100 % Purity of Gold with Chemical. So, the same Substance Need Melting Process to Derive Exact Quantity & Purity of Gold. The extracted Net Quantity of Gold along with its Purity is shown in my Valuation Report Attached here with as Annexure B Dated: 29/02/2024. The Process of extraction of gold is carried out in presence of Customs Officers, Pax & Panchas at KV Jewels, Ahmedabad on today i.e 29/02/2024.



Kartik Ey Vasanthrai

29/02/24

(SONI KARTIK EY VASANTHRAI)

P₁ - *Motilal*
29-02-24

P₂ - *Panchas Motilal*
29-02-24

[Signature] 29/02/24



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

V. No. VIII/10-331 (AIO)/B/2023-24

Date: 29.02.2024

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 two pieces Gold Bars net weighing 932.030 Grams having purity of 999.0/24KT, having Tariff value of Rs. 49,96,809/- (Rupees Forty Nine Lacs Ninety six Thousand Eight Hundred and nine only) and Market Value of Rs. 59,83,633/- (Rupees Fifty Nine Lacs Eighty three thousand Six Hundred and Thirty three Only) smuggled by **Mustakim Mustak Bandukiya** 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 **Mustakim Mustak Bandukiya** form of Gold Paste mixed with chemical concealed in underwear and jeans total weighing 932.030 grams derived/recovered from the passenger during the course of Panchnama dated 29.02.2024 drawn at SVPI Airport, Ahmedabad.

2. The gold which was recovered from **Mustakim Mustak Bandukiya** be seized as under:

Sl. No.	Details of Items	PCS	Net Weight in Gram	Purity	Market Value (Rs.)	Tariff Value (Rs.)
1.	Two Gold Bars	2	932.030	999.00/24 Kt.	59,83,633/-	49,96,809/-
	Total	2	932.030		59,83,633/-	49,96,809/-

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 two gold bars, weighing 932.030 which was concealed inside underwear and pant, 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: 29.02.2024
Place: SVPI Airport, Ahmedabad


[Ravi Prakash Choudhury]
Superintendent (AIO)
SVPIA, Ahmedabad

P₁ - विश्वनाथ
22-02-24



29/02/24



图 6-1-10 续表

MUSTAFA İN MUSTAFA

BHARDH, GUJARAL

元佳樹士 包元孫其臣

1942-2017

[illegible]



07 SEP 2023

21 84



MR. ABRAHIM BANDUKIYA

MR. ABRAHIM MUSTAFI BANDUKIYA

29/02/24

V-3845, MOTI DUNGRI

SAFANA HOTEL, BHARUCH

PIN: 392001, GUJARAT, INDIA

485061743684217

P₁ - માલિક
29-02-24

P₂ - ફરિયાદી નામ
29-02-24

100 00 10

SpiceJet.com

BANDUKIYA / MUSTAKIM

20 Feb 24

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