

**प्रधान आयुक्त का कार्यालय, सीमाशुल्क, अहमदाबाद**

"सीमा शुल्क भवन", पहली मंजिल, 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 Zahiruddin Shamsuddin Shaikh hereinafter referred to as the said "passenger/ Noticee"), residing at 1353/1, Markaswad, Near Torrent Power House Mirzapur, Ahmedabad, Pin-380001, Gujarat holding an Indian Passport No. R843863 arrived from Jeddah to Ahmedabad by Indigo Airlines Flight No. 6E 92 (Seat No: 51 J) at Sardar Vallabhbhai Patel International Airport (SVPIA), Terminal-2, Ahmedabad on 19.01.2024. On the basis of input and suspicious movement of the passenger, Shri Zahiruddin Shamsuddin Shaikh was intercepted by the officers Air Intelligence Unit (AIU), SVPI Airport, Customs, Ahmedabad when he was trying to exit through Green Channel at arrival hall of terminal 2 of Sardar Vallabhbhai Patel International Airport (SVPI) Ahmedabad. Accordingly, two independent Panchas were called for passenger's personal search and examination of his baggages under Panchnama proceedings dated 19.01.2024 (**RUD-01**).

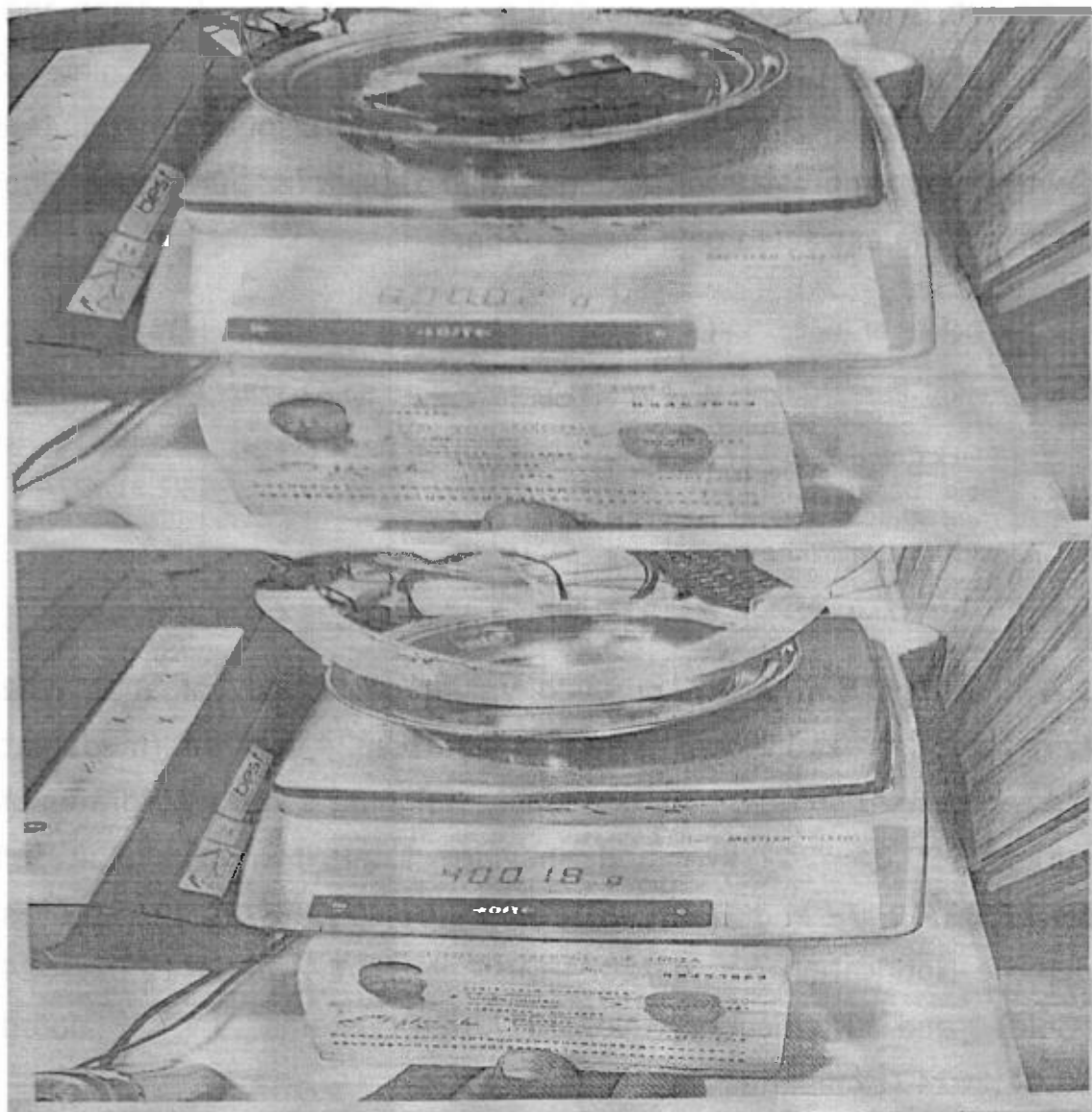
2. In presence of the Panchas on being asked about his identity by the AIU officers, the passenger identified himself as Shri Zahiruddin Shamsuddin Shaikh and showed his Indian Passport bearing No. R8453863 and that he had travelled from Jeddah to Ahmedabad on 19.01.2024 having Boarding Pass which showed that he has arrived by Indigo Flight No. 6E 92 (Seat No. 20A) on 19.01.2024 at SVPI Airport, Ahmedabad. The AIU officers asked Shri Zahiruddin Shamsuddin Shaikh if he has anything to declare, in reply to which he denied. The AIU officers informed the passenger that he along with his accompanied officers would be conducting his personal search and detailed examination of his baggage. Thereafter, the AIU officers offered their personal search to the passenger, but the passenger

denied saying that he has full trust on the AIU officers. Thereafter, the AIU officers asked the passenger whether he wanted to be checked in front of an Executive Magistrate or Superintendent of Customs, in reply to which the passenger gave his consent for personal search in front of the Superintendent of Customs.

2.1 In presence of two independent Panchas, the AIU officers asked the said 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 passenger removed all the metallic objects such as mobile, belt etc. and kept in a plastic tray and passed through the DFMD Machine, however, no beep sound was heard indicating that there was nothing objectionable/ metallic substance on his body/ clothes. Thereafter, the checked-in baggage and hand bag were scanned through the X-Ray Baggage Scanning machine (BSM). During, the scanning of checked-in baggage, some dark color images appeared on the X-ray screen.

2.2 Thereafter, the said passenger, the Panchas and the officers of AIU moved to the AIU Office located opposite Belt No. 2 of the Arrival Hall, Terminal-2, SVPI Airport, Ahmedabad alongwith the baggage of the passenger. The AIU officers again asked the said passenger if he is having anything dutiable which is required to be declared to the Customs to which the passenger denied. Therefore, the checked-in baggage of the passenger was opened and thoroughly checked in front of the Panchas. On opening the baggage the passenger, the officers noticed that 02 CCTV cameras of Hikvision make and one Electric kettle are present inside baggage of the passenger. The same are again scanned through the X-ray machine and the same dark images noticed by the officers on the X-ray screen. Upon sustained questioning and interrogation by the AIU officers the passenger replied and accepted that gold in solid form is concealed inside these items i.e. 02 CCTV Cameras and 01 Electric Kettle. Thereafter, the officers started the extraction of the concealed gold inside the 02 CCTV camera of Hikvision make and 01 Electric Kettle with the help of screw driver one by one and recovered 04 + 04 (total 08) solid

gold cut bars coated with black color paint concealed inside the inner walls of each CCTV Camera and one gold disc silver coated concealed inside the bottom layers of the kettle. In presence of the Panchas the AIU officers took the photograph of the said recovered 04-04(total 08) solid gold cut bars and silver coated gold disc which were as under:



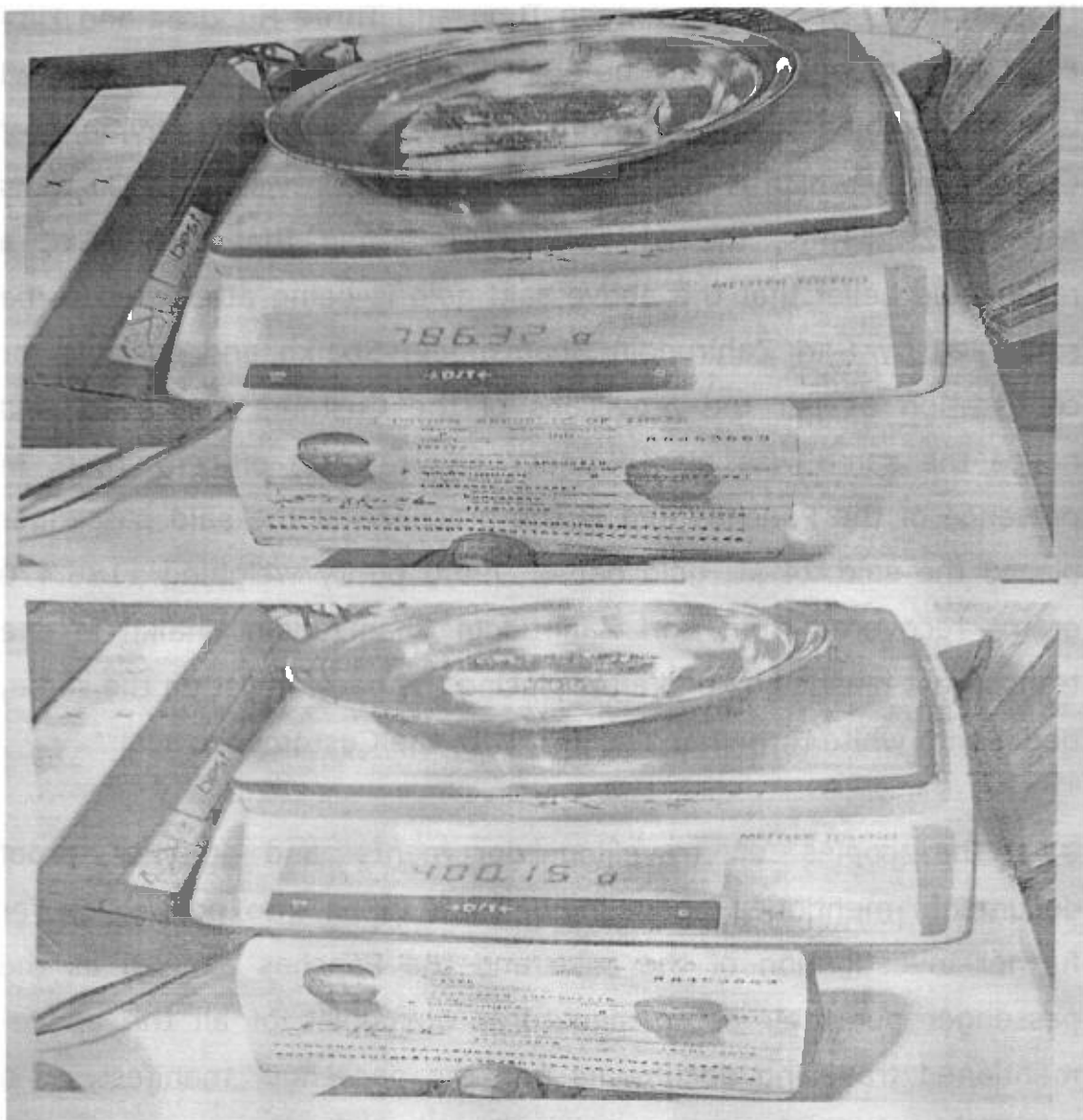
2.3 Thereafter, the Customs officers called the Government Approved Valuer and informed him that 08 Gold cut bars (04 gold cut bars from each camera) coated with black coloured paint and one silver coated gold disc have been recovered from one passenger and the passenger has informed that it is of gold in solid form, he is required to come to the Airport for testing and valuation of the said material. In reply, the Government Approved Valuer informed the Customs officer that the testing of the said material was only possible at his workshop as pure gold to be extracted from such coated materials by melting it and also informed his workshop address.

Hence, the AIU officers along with Panchas and passenger reached the workshop of Govt. Approved Valuer. Thereafter, Shri Kartikey Vasantrai Soni, the Govt. approved valuer led the officers, the Panchas and the passenger to the furnace. Thereafter, Shri Kartikey Vasantrai Soni started the process of converting the said 08 Gold cut bars coated with black paint and silver coloured coated gold disc into solid gold bar form. After completion of the procedure, the Government Approved Valuer informed that two gold bars weighing 1186.470 Grams having purity 999.0 is derived from the 1200.200 Grams of 08 Gold cut bars coated with black paint and silver coloured coated gold disc. After testing the said golden coloured metal, the Government Approved Valuer confirmed that it is pure gold. The details of the extracted gold are as under:

Sr. No.	Details of Items	PCS	Net Weight in Grams	Purity	Market value (Rs.)	Tariff Value (Rs.)
1	Gold Bar (Gold Pcs Coated with Black Colour)	1	786.320	999.0 24 Kt.	50,62,328/-	43,85,582/-
2	Gold Bar (Round Gold Ring Coated with White Rhodium)	1	400.150	999.0 24 Kt.	25,76,166/-	22,31,777/-
	Total	2	1186.470		76,38,494/-	66,17,358/-

2.4 Further, the Govt. Approved Valuer confirmed valuation vide Certificate No. 1168/2023-24 dated 19.01.2024 and informed that the recovered two gold bars are totally weighing **1186.470** grams of purity 999.0/ 24 Kt. and having total Market Value of **Rs.76,38,494/-** and Tariff Value of **Rs.66,17,358/-** calculated as per the Notification No. 02/2024-Customs (N.T.) dated 15.01.2024 (Gold) and Notification No. 01/2024-Customs (N.T.) dated 05.01.2024 (exchange rate).

2.5 In presence of the Panchas the AIU officers placed the recovered two gold bars derived from 08 Gold cut bars coated with black paint and silver coloured coated gold disc on a table and took a photograph of it which was as under:



2.6 Thereafter, on completion of the procedure of the extraction of gold at the workshop the Panchas, AIU officers and the passengers came back to the Airport in government vehicle alongwith the extracted gold bars. The AIU officers, in the presence of the Panchas asked the passenger Shri Zahiruddin Shamsuddin Shaikh to produce the identity proof documents and accordingly the passenger produced the same as under:

- (i) Copy of Passport No. R8453863 issued at Ahmedabad on 17.01.2018 valid up to 16.01.2028.
- (ii) Boarding pass of Indigo Airlines Flight No.6E 92 from Jeddah to Ahmedabad dated 19.01.2024 having seat no.20A.

2.7 The AIU Officers informed the Panchas as well as the passenger, that the two gold bars of 24Kt. with purity 999.0 weighing 1186.470 Grams derived from 08 Gold cut bars coated with black paint and silver coloured coated Gold disc having the Market Value of Rs.76,38,494/- (Rupees Seventy Six Lac Thirty Eight Thousand Four

Hundred and Ninety Four Only) and Tariff Value is Rs.66,17,358/- (Rupees Sixty Six Lac Seventeen Thousand Three Hundred and Fifty Eight only) recovered from the above said passenger was 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 officers informed that they have a reasonable belief that the above said gold is being attempted to be smuggled by Shri Zahiruddin Shamsuddin Shaikh and is liable for confiscation as per the provisions of the Customs Act, 1962 and hence the same was placed under seizure. The officers, then, in presence of the Panchas and in the presence of the said passenger placed the said 24 kt. gold bar of 999.0 purity weighing 1186.470 grams recovered from Shri Zahiruddin Shamsuddin Shaikh in one transparent plastic box and after placing the packing list on the same, tied it with white thread and seals it with the Customs lac seal.

3. The copies of travelling documents and identity proof documents mentioned above have been taken into possession for further investigation of the case and the Panchas as well as the passenger put their dated signatures on copies of all the above-mentioned travelling documents and the passenger manifest, as a token of having seen and agreed to the same.

4. A statement of Shri Zahiruddin Shamsuddin Shaikh, residing at 1353/1, Markaswad, Near Torrent Power House Mirzapur, Ahmedabad, Pin-380001, Gujarat holding an Indian Passport Number No. R8453863 was recorded under Section 108 of the Customs Act, 1962 **(RUD-02)** before the Superintendent (AIU), Customs, SVPI Airport, Ahmedabad on 19.01.2024, wherein he inter alia stated that he is engaged in the business of tour operator and used to visit abroad frequently; that recently some 15 days back he went Saudi Arab with a religious tour but due to sickness of his wife he decided to return back India before the completion of the tour; that he came in contact with a person in Jeddah in a mall who handed over him 02 CCTV cameras and One electric Kettle and told him to hand over the same to a person who will contact him at Ahmedabad Airport on his arrival; that he did not have any details of the said person who

handed over the items i.e. 02 CCTV Cameras and One Electric kettle him at Jeddah; that he had perused the said Panchnama Dated 19.01.2024 drawn at Terminal-2 of SVP International Airport, Ahmedabad as he was present during the entire course of the said panchnama proceedings and being agreed with the contents of the said Panchnama he put his dated signature on each page of the said panchnama as token of its correctness.

4.1 On being asked, he stated a person in Jeddah who is his friend's friend had handed over the items viz. 02 CCTV cameras and one Electric kettle to hand over the same to someone at Ahmedabad; that he is completely unaware about the fact that the gold cuts bars and disc were concealed in these items; that the gold which were concealed in these items handed over to him was purchased by the said person only; that he boarded the flight 6E 092 of Indigo Airlines from Jeddah to Ahmedabad on 19.01.2024; that the Customs officers asked him to declare if any dutiable/ prohibited items is declarable with him but he denied. On being asked about the suspicious dark image noticed by the officers in his baggage he again denied negatively; that but upon sustained questioning and interrogated by the Custom Officers the passenger accepted and confessed about the presence of 08 Gold Cut bars and gold disc of Gold concealed in 02 CCTV Cameras of Hikvision make and silver coated gold disc in Electric Kettle.

4.2 On being asked, he stated that he was unaware about the gold so concealed in the items viz. 02 CCTV cameras and one Electric kettle for smuggling purpose; that prior to this, no case of Customs was booked against him for any illegal activity or violation of Customs law; that he is fully aware that smuggling of gold without payment of Customs duty is an offence; that he was in possession of the Gold cut bars and disc coated with silver colour but he did not make any declarations in this regard; that he confirmed the recovery of 1186.470 grams, Tariff value of Rs.66,17,358/-and Market value of Rs.76,38,494/- having purity 999.0/24 KT as narrated under the Panchnama dated 19.01.2024 from his possession. On being asked he confirmed that he had opted for green channel despite the fact

that the customs officers suggested him to declare the goods if anything in his possession is dutiable or prohibited.

5. The above said gold bar with a net weight of **1186.470 grams** having purity of 999.0/24 Kt. involving having the **Market Value** of **Rs.76,38,494/-** (Rupees Seventy Six Lac Thirty Eight Thousand Four Hundred and Ninety Four Only) and **Tariff Value** is **Rs.66,17,358/-** (Rupees Sixty Six Lac Seventeen Thousand Three Hundred and Fifty Eight only) recovered from the said passenger which was attempted to be smuggled into India with an intent to evade payment of Customs duty by of concealment of the gold in the form of 08 Gold cut bars coated with black paint concealed in 02 CCTV Cameras and silver coloured coated Gold disc concealed in Electric Kettle which was in clear violation of the provisions of Customs Act, 1962. Thus, on a reasonable belief the Gold bar totally weighing 1186.470 grams which was attempted to be smuggled by Shri Zahiruddin Shamsuddin Shaikh, is liable for confiscation under the provisions of Section 111 of the Customs Act, 1962, hence, the above said gold bar weighing 1186.470 grams was placed under seizure under the provision of Section 110 of the Customs Act, 1962, vide Seizure Memo Order dated 19.01.2024, issued from F. No. VIII/10-257/AIU/A/2023-24, under Section 110 (1) & (3) of Customs Act, 1962 (**RUD - 03**).

6. In terms of Board's Circular No. 28/2015-Customs issued from F.No. 394/68/2013-Cus (AS) dtd. 23.10.2015 and 27/2015-Cus issued from 394/68/2013-Cus (AS) dtd. 23.10.2015 as revised vide circular No. 13/2022-Customs dtd. 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.

6.1 Since, the value of gold recovered from Shri Zahiruddin Shamsuddin Shaikh weighing 1186.470 grams is more than Rs.50,00,000/-, hence Shri Zahiruddin Shamsuddin Shaikh was arrested under section 104 of the Customs Act, 1962 on 19.01.2024.

Subsequently, the passenger Shri Zahiruddin Shamsuddin Shaikh was released on Bail on payment of Bail amount of Rs.1,20,000/-vide Foil/Challan No. 38832 dated 20.01.2024 as per bail bond dated 19.01.2024.

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 79. Bona fide baggage exempted from duty. -

(1) The proper officer may, subject to any rules made under sub-section (2), pass free of duty –

(a) any article in the baggage of a passenger or a member of the crew in respect of which the said officer is satisfied that it has been in his use for such minimum period as may be specified in the rules;

(b) any article in the baggage of a passenger in respect of which the said officer is satisfied that it is for the use of the passenger or his

family or is a bona fide gift or souvenir; provided that the value of each such article and the total value of all such articles does not exceed such limits as may be specified in the rules.

V) 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:—

VI) 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;—

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

VIII) 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:

8. 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 two gold bars weighing 1186.470 Grams having purity 999.0/24 Kt. by concealing in 02 CCTV Cameras and Electric Kettle in the form of 08 Gold Cut bars coated with black paint and 01 silver coated Gold disc totally involving tariff value of Rs.66,17,358/- (Rupees Sixty Six Lac Seventeen Thousand Three Hundred and Fifty Eight only) and market value of Rs.76,38,494/- (Rupees Seventy Six Lac Thirty Eight Thousand Four Hundred and Ninety Four Only). The said gold was concealed in 02 CCTV Cameras and Electric Kettle in the form of 08 Gold Cut bars coated with black paint and 01 silver coated gold disc and not declared to the Customs. The passenger opted not to declare before Customs and denied for any declaration even though he was repeatedly suggested to declare if anything dutiable/ prohibited/ restricted are in his possession with 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 1186.470 Grams of two gold bars of purity 999.0/24 Kt. by the passenger by way of concealment in 02 CCTV Cameras and Electric Kettle in the form of 08 Gold Cut bars coated with black paint and 01 silver coated gold disc without declaring it to the Customs on arrival in India cannot be treated as bonafide household goods or personal effects as per Section 79 of the Customs Act, 1962. 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 by the passenger, Shri Zahiruddin Shamsuddin Shaikh, found concealed in 02 CCTV Cameras and Electric Kettle in the form of 08 Gold Cut bars coated with black paint and 01 silver coated Gold disc, without declaring it to the Customs and now converted into gold bar 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 the Customs Act, 1962.
- (d)** Shri Zahiruddin Shamsuddin Shaikh, 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 two gold bars weighing 1186.470 Grams having purity 999.0/24 Kt. and involving tariff value of Rs.66,17,358/- (Rupees Sixty Six Lac Seventeen Thousand Three Hundred and Fifty Eight only) and market value of Rs.76,38,494/- (Rupees Seventy Six Lac Thirty Eight Thousand Four Hundred and Ninety Four Only) which was concealed in 02 CCTV Cameras and Electric Kettle in the form of 08 Gold Cut bars coated with black paint and 01 silver coated Gold disc, totally weighing 1186.470 grams without declaring it to the Customs, are not smuggled goods, is upon the passenger and Noticee, Shri Zahiruddin Shamsuddin Shaikh.

9. Now, therefore, **Shri Zahiruddin Shamsuddin Shaikh**, residing 1353/1, Markaswad, Near Torrent Power House Mirzapur, Ahmedabad, Pin-380001, Gujarat, holding an Indian Passport No. R8453863, 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) The Two Gold Bars totally weighing **1186.470** Grams having purity 999.0/24 Kt. and involving **tariff value of Rs.66,17,358/-** (Rupees Sixty Six Lac Seventeen Thousand Three Hundred and Fifty Eight only) and **market value of Rs.76,38,494/-** (Rupees Seventy Six Lac Thirty Eight Thousand Four Hundred and Ninety Four Only), derived from 08 Gold cut bars coated with black paint and 01 silver coated Gold disc concealed in 02 CCTV Cameras of Hikvision make and 01 Electric Kettle was placed under seizure under the Panchnama proceedings dated 19.01.2024 and Seizure Order dated 19.01.2024, should not be confiscated under the provision of Section 111(d), 111(f), 111(i), 111(j), 111(l) and 111(m) of the Customs Act, 1962;

- (ii) The packing material used for packing and concealment of the above-mentioned gold bar which was attempted to be smuggled into India in violation of Section 77, Section 132 and Section 135, of the Customs Act, 1962, seized under panchnama dated 19.01.2024 and Seizure memo order dated 19.01.2024, should not be confiscated under Section 119 of the Customs Act, 1962; and
- (iii) Penalty should not be imposed upon the passenger Shri Zahiruddin Shamsuddin Shaikh holding Indian Passport No. R8453863 under Section 112 of the Customs Act, 1962, for the omissions and commissions mentioned hereinabove.

10. Shri Zahiruddin Shamsuddin Shaikh, 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 doesnot wish to be heard in person. He should produce at the time of showing cause, all the evidences which he intends to rely upon in defense.

11. Shri Zahiruddin Shamsuddin Shaikh, 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 fromthe receipt of this show cause notice or if anyone does not appear before the adjudicating authority as and when the case is posted for hearing, the case is liable to be decided ex-parte on the basis of facts and evidences available on record.

12. This show causenotice 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.

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

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

Vishal
14/6/24

(Vishal Malani)
Additional Commissioner
Customs, Ahmedabad.

F. No. VIII/10-91/SVPIA-A/O&A/HQ/2024-25
DIN: 20240671MN0000015944

Date 14.06.2024

BY SPEED POST/ E-mail:

To,
Shri Zahiruddin Shamsuddin Shaikh,
1353/1, Morkaswad,
Near Torrent Power House Mirzapur,
Ahmedabad, Pin-380001, 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.
- ✓ (iii) Guard File.

Annexure 'A'

Documents relied upon in the notice to Show Cause issued to Shri Zahiruddin Shamsuddin Shaikh, for attempting to smuggle Two Gold Bars having net weight of 1186.470 Grams.

Sr. No.	Document	Remarks
1	Panchnama drawn on 19.01.2024 at SVP International Airport, Ahmedabad	Copy enclosed.
2.	Valuation certificate dated 19.01.2024 issued by Shri Karitkey Soni, Government Approved Valuer.	Copy enclosed.
3.	Statement dated 19.01.2024 of Shri Zahiruddin Shamsuddin Shaikh.	Copy enclosed.
4.	Seizure Order dated 19.01.2024 issued under Section 110(1) & (3) of the Customs Act, 1962.	Copy enclosed.


Panchanama dated 19.01.2024 drawn in the Arrival Hall of Terminal 2 of
SVPI Airport, Ahmedabad

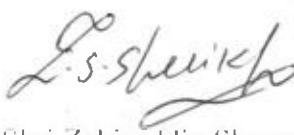
Sr. No.	Name & Address of the Panchas	Age	Occupation
1.	Laxman Lal Labana S/o Maganlal Labana, Vard No. 6, Sajjanpura, Bankra, Dungarpur, Rajasthan-314406 Adhaar No.- 6475 7827 1164	48	Service
2.	Manish Labana, 128, Jadavnagar, Bharvad Vas, Mamnagar, Ahmedabad-380052, Adhaar No. 4017 0725 0423	26	Service

We the above named panchas are called by a person at around 09:45 hours of today i.e. on 19.01.2024, who introduced himself as Shri Ravi Shankar Kumar, 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, Shri Rakesh Kumar, Shri Ravi Prakash Chowdhury, Shri Zakirhusain M Shaikh, all Superintendent and Shri Ajay, Inspector, Air Intelligence Unit, at SVPI Airport, Ahmedabad.

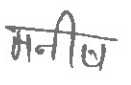
Now, the AIU officers informs us that on the suspicious movement of one passenger, the customs batch officers Shri Suresh Allena, Superintendant, Shri Abhishek Kumar, Inspector at red channel observed some suspicious objects inside the check-in baggage of a passenger namely Shri Zahiruddin Shamsuddin Shaikh and asked him if he has any dutiable or ontraband item in his baggage which he wants to declare to the customs at red channel, in reply of which Shri Zahiruddin Shamsuddin Shaikh denied of having any dutiable item in his baggage. Further, the general custom informed the AIU officers to stop the passenger and search him thoroughly. On the basis of hint given by red channel officers, the AIU officers stopped a passenger who have opted for green channel at arrival hall of terminal-2 of Sardar Vallabhbhai Patel International Airport (SVPI), Ahmedabad, on being asked about his name, the passenger shows his passport and boarding pass in which the name of passenger is written as Shri Zahiruddin Shamsuddin Shaikh who has travelled by Indigo Airways Flight 6E 92 from Jeddah to Ahmedabad on

Before me.


(Ravi Shankar Kumar)
Superintendent(AIU)


(Shri Zahiruddin Shamsuddin
Shaikh)

Pancha 1  19.1.24

Pancha 2  19.1.24

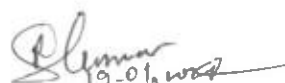
19.01.2024. Further, the AIU officers state that based on suspicious movement of the passenger, thorough checking of the passenger as well as examination of his baggage is required and request us to remain present as panchas during the course of personal and baggage search proceedings of Shri Zahiruddin Shamsuddin Shaikh . Therefore, we, the panchas give our consent to remain present as witness during the entire proceedings.


Thereafter, on being asked about identity of passengers by the Custom officers, the passengers identify himself as (1) Shri Zahiruddin Shamsuddin Shaikh by showing his Passport which is an Indian Passport bearing No. R8453863 and he also shows his Boarding pass (seat no. 20A) of Indigo Airways Flight 6E 92 from Jeddah to Ahmedabad dated 19.01.2024.

In the presence of we the panchas, the AIU Officer ask the passenger whether he is carrying any dutiable goods or foreign currency or any restricted goods and he wish to declare before Customs Authorities, in reply the passengers denied, thereafter, the AIU officers inform the passenger that they would be conducting his personal search and detailed examination of his baggages (One Check-in baggage). Here, the AIU officers offer their personal search to the passenger but the passengers deny saying that he is having full trust on the AIU officers. Now, the AIU officer ask the passenger whether he wants to be checked in front of executive magistrate or Superintendent of Customs, in reply the passengers give his consent to be searched in front of the Superintendent of Customs.

Further, the passenger is asked to pass through the Door Frame Metal Detector placed in the hall in front of Belt No.1 near Green channel in the arrival hall of Terminal-2, SVPI Airport and his checked-in baggage and hand bag are scanned through the X-Ray Baggage Scanning machine (BSM), during the scan of checked-in baggage, some dark color images appear on the X-ray screen. Therefore, the check-in baggage of the passenger is opened and thoroughly checked in front of we the panchas. On opening the baggage the passenger, the officers notices that 02 CCTV camera of Hikvision company and one Electric Kettle are present inside

Before me,


(Ravi Shankar Kumar)
Superintendent(AIU)


(Shri Zahiruddin Shamsuddin
Shaikh)

Pancha 1. मन्मोहनलाल 19.1.24

Pancha 2. मनीष 19.1.24

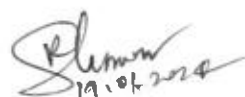
baggage of the passenger, the same are again scanned through the X-ray machine and the same dark images appear on the X-ray screen. Further, the Customs officer interrogate the passengers, and again ask him about the dark images which are shown in 02 CCTV camera of Hikvision company and one Electric Kettle, in reply of which the passenger states that gold in solid form is concealed inside these items, further, the officers start the extraction of the concealed gold inside the 02 CCTV camera of Hikvision company and one Electric Kettle. Thereafter, all 02 CCTV camera of Hikvision company and one Electric Kettle are opened with the screwdrivers one by one, after opening of the 02 CCTV camera of Hikvision company, 04-04 solid gold cut bars coated with black color paint are found concealed inside the inner walls of each CCTV Camera and one gold disc having silver coating is found inside the bottom layers of the Kettle. Total 08 gold cut bars (04-04 from each camera) and one gold disc are recovered by the officers in presence of we the panchas.

Thereafter, the officer calls the Government Approved Valuer and informs him that 08 gold cut bars (04-04 from each camera) colored or coated with black paint and one gold disc coated with silver paint have been detected from 01 passenger and the passenger has informed that it is gold in the form of solid material 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 pure gold has to be extracted from these coated materials by melting it and also informs the address of his workshop.

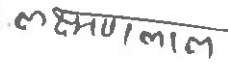
Thereafter, at around 12:00 pm we the panchas along with the passenger and the AIU officers leave the Airport premises in a Government Vehicle and reach at the premises of the Government Approved Valuer located at 301, Golden Signature, Behind Ratnam Complex, Nr. National Handloom, C.G. Road, Ahmedabad-380006.

On reaching the above referred premises, the AIU officer introduces the panchas as well as passenger to one person named Mr. Kartikey Vasantrai Soni, Government Approved Valuer. Thereafter, Shri Mr.

Before me,


(Ravi Shankar Kumar)
Superintendent(AIU)


(Shri Zahuruddin Shamsuddin
Shaikh)

Pancha 1.  19.1.24

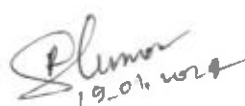
Pancha 2.  19.1.24

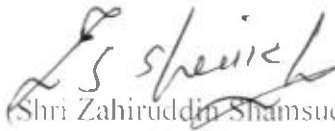
Kartikey Vasantrai Soni, weigh the said substances in cut bars and disc form recovered from the passenger on his weighing scale.

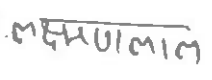
After weighing 08 gold cut bars recovered from 02 CCTV camera of Hikvision company inside baggage of Shri Mooniruddin Mohmmmedhusain Pathan, Mr. Kartikey Vasantrai Soni informs that the gross weight of said cut bars is 800.020 grams and of one disc coated with silver color and recovered from Electric Kettle is 400.180 grams. Thereafter, he leads us to the furnace, inside his workshop. Here, Mr. Kartikey Vasantrai Soni starts the process of converting the said cut bars into one solid gold bar by putting the cut bars fully into the furnace and upon heating the said substances, turns into liquid material. 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 becomes yellow coloured solid metal in form of a bar. After completion of the procedure, Government Approved Valuer informs that Gold bar weighing 786.320 Grams having purity 999.0/24kt is derived from the 800.020 Grams of 08 gold cut bars (04-04 from each camera). Similarly, 01 Gold bar weighing 400.150 grams is derived from one gold disc (recovered from electric Kettle) having gross weight 400.180 grams.

After testing the said yellow coloured metals, the Government Approved Valuer confirms that it is pure gold. Further, he informs that the said recovered bar net weighing 786.320 Grams having purity 999.0/24kt is derived from the 800.020 Grams of 08 gold cut bars (04-04 from each camera). Similarly, 01 Gold bar weighing 400.150 grams is derived from one gold disc (recovered from electric Kettle) having gross weight 400.180 grams. The gold bars totally weighing 1186.470 grams are having purity 999.0/24kt and Market Value at Rs. 76,38,494/- (Rupees Seventy Six Lakhs Thirty Eight Thousand Four Hundred and Ninety-Four only) and tariff value at Rs. 66,17,358/- (Rupees Sixty Six Lakhs Seventeen Thousand Three Hundred and Fifty-Eight only). The value of the gold bar has been calculated as per the Notification No. 02/2024-Customs (N.T.) dated 15.01.2024 (gold) and Notification No. 01/2024-Customs (N.T.) dated 05.01.2024 (exchange rate).

Before me.


(Ravi Shankar Kumar)
Superintendent(AIU)


Shri Zahiruddin Shamsuddin
Shaikh)

Pancha 1.  19.1.24

Pancha 2.  19.1.24

Then, the AIU officer placed the recovered 02 gold bars derived from 08 gold cut bars (04-04 from each camera) and one gold disc on a table and photograph of it which is as follows:-



Before me,

Ravi Shankar Kumar
(Ravi Shankar Kumar)
Superintendent(AIU)

Shri Zahiruddin Shamsuddin Shaikh
(Shri Zahiruddin Shamsuddin
Shaikh)

Pancha 1. *श्रीमती 19.1.24*

Pancha 2. *श्रीमती 19.1.24*




The details of gold given below:

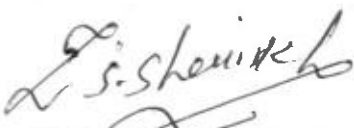
Sl. No.	Details of Items	PCS	Net Weight in Gram	Purity	Market Value (Rs.)	Tariff Value (Rs.)
1.	Gold bar (derived from 08 gold cut bars (04-04 from each camera))	1	786.320	999.0 24Kt.	50,62,328/-	43,85,582/-
2	Gold bar (derived from one gold disc Gold)	1	400.150	999.0 24Kt.	25,76,166/-	22,31,777/-
	Total	2	1186.470	999.0 24Kt.	76,38,494/-	66,17,358/-

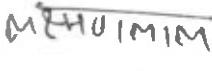
After the proceedings of the extraction of gold at the workshop, we panchas, customs (AIU) officers and the passengers come back to the Airport in government vehicle along with the extracted gold bar at 17:30 hrs on 19.01.2024.

Thereafter in the presence of we, the panchas, on scrutiny of the documents of the passenger, it is found that 1.) Shri Zahiruddin Shamsuddin Shaikh having Passport No. R8453863 is aged 42 years (DOB 01/09/1981) and having address as 1353/1, Morkaswad, Near Torrent Power House, Mirzapur, Ahmedabad-380001.

Before me,


(Ravi Shankar Kumar)
Superintendent (AIU)


(Shri Zahiruddin Shamsuddin Shaikh)

Pancha 1.  19.1.24

Pancha 2.  19.1.24

On being asked by the AIU officer, in the presence of we, the panchas, the passenger Shri Zahiruddin Shamsuddin Shaikh produces the identity proof documents which are as under:-

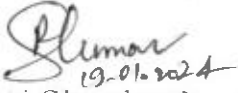
- i) Boarding pass of Indigo Airlines 6E 92 having seat no. 20A and sequence no. 0043 from Jeddah to Ahmedabad dated 19.01.2024.
- ii) Copy of Passport No. R8453863 issued at Ahmedabad on 17.01.2018 valid up to 16.01.2028.

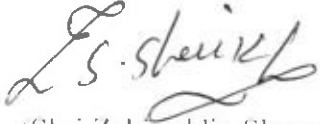
We the panchas as well as the passenger put our dated signatures on copies of all the above mentioned travelling documents and the above passenger manifest, as a token of having seen and agreed to the same.

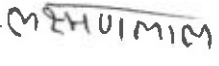
Now, the AIU Officers inform us the panchas as well as the passenger that the recovered 02 Gold bars totally weighing 1186.470 Grams derived from 08 gold cut bars (04-04 from each camera) and one gold disc are consisting of Gold. The gold bars are having purity 999.0/24kt and Market Value at Rs. 76,38,494/- (Rupees Seventy Six Lakhs Thirty Eight Thousand Four Hundred and Ninety-Four only) and tariff value at Rs. 66,17,358/- (Rupees Sixty Six Lakhs Seventeen Thousand Three Hundred and Fifty-Eight only). The value of the gold bar has been calculated as per the Notification No. 02/2024-Customs (N.T.) dated 15.01.2024 (gold) and Notification No. 01/2024-Customs (N.T.) dated 05.01.2024 (exchange rate) recovered from the Shri Zahiruddin Shamsuddin Shaikh 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 bars are being attempted to be smuggled by Shri Zahiruddin Shamsuddin Shaikh and is liable for confiscation as per the provisions of Customs Act, 1962; hence, they are being placed under seizure.

Now, the AIU Officers inform us the panchas as well as the passenger that the recovered 02 Gold bars totally weighing 1186.470 Grams derived from 08 gold cut bars (04-04 from each camera) and one gold disc are consisting of Gold. The gold bars are having purity 999.0/24kt and Market Value at Rs. 76,38,494/- (Rupees Seventy Six Lakhs Thirty Eight Thousand Four Hundred and Ninety-Four only) and tariff value at Rs. 66,17,358/- (Rupees Sixty Six Lakhs Seventeen Thousand Three Hundred and Fifty-Eight only). The value of the gold bar has been calculated as per the Notification No. 02/2024-Customs (N.T.) dated 15.01.2024 (gold) and Notification No. 01/2024-Customs (N.T.) dated 05.01.2024 (exchange rate) recovered from the Shri Zahiruddin Shamsuddin Shaikh 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

Before me.


(Ravi Shankar Kumar)
Superintendent(AIU)


(Shri Zahiruddin Shamsuddin
Shaikh)

Pancha 1.  19.1.24

Pancha 2.  19.1.24

have a reasonable belief that the above said Gold bar is being attempted to be smuggled by Shri Zahiruddin Shamsuddin Shaikh and is liable for confiscation as per the provisions of Customs Act, 1962; hence, they are being placed under seizure.

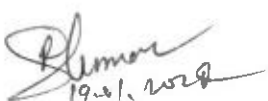
The officer, then, in presence of we the panchas and in the presence of the said passengers i.e. 1.) Shri Zahiruddin Shamsuddin Shaikh, places the said gold bars of 999.0/24kt purity weighing 1186.470 grams belonging to Shri Zahiruddin Shamsuddin Shaikh in 01 transparent plastic box and the same is sealed with the Customs lac seal. Similarly, the electronic items i.e. 02 Hikvision CCTV cameras and one electric Kettle in which gold was concealed are also put under seizure.


We, the above mentioned two panchas, the AIU officer as well as the passenger have put our dated signature on the packing lists placed over the boxes as a token of having packed and sealed in our presence and in the presence of the passenger. The said sealed transparent plastic boxes containing gold bar and 02 Hikvision CCTV cameras and one electric Kettle in which gold was concealed are handed over to the Ware House Incharge, SVPI Airport, Ahmedabad vide Ware House Entry No. 5607 and 5607A dated 19.01.2024.

The Customs 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 Custom Officer and the passenger.


Nothing else is seized or taken over from the passenger – 1.) Shri Zahiruddin Shamsuddin Shaikh except to what has been mentioned above in the panchnama. No threat, coercion or inducement is made during the entire proceedings. No religious sentiments of the passenger is 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 and we all find that the panchnama is true and correct version of the proceedings. After understanding the same, and explaining the same to the passenger in the vernacular language we as well as the passenger put dated signature on it as a token of truth and correctness. The Panchnama concluded in a peaceful manner at 18:30 Hrs on 19.01.2024.

Before me,


(Ravi Shankar Kumar)
Superintendent(AIU)


(Shri Zahiruddin Shamsuddin
Shaikh)

Pancha 1  19.1.24

Pancha 2.  19.1.24

ANNEXURE 'B'

VALUATION CERTIFICATE OF ONE GOLD BAR EXTRACTED FROM SQUARE SHAPED GOLD PIECES COATED WITH BLACK COLOUR & ONE GOLD BAR EXTRACTED FROM ROUND SHAPED GOLD RING COATED WITH WHITE RHODIUM RECOVERED FROM ZAHIRUDDIN SHAMSUDDIN SHAIKH AT SVPI AIRPORT, AHMEDABAD ON 19/01/2024.

Certificate No: **1168/2023-24**

Dated: 19/01/2024.

This is to certify that I have checked and examined the **1 Piece** of Gold Bar weighing **786.320 Grams** derived from Square Shaped Gold Pieces consisting of Gold having Gross weight is **800.020 Grams** & **1 Piece** of Gold Bar weighing **400.150 Grams** derived from Square Shaped Gold Pieces consisting of Gold having Gross weight is **400.180 Grams** I confirm and authenticate that the said yellow metal as given below.

The market value of the aforesaid Gold & tariff value as per the Notification No. 02/2024- Customs (N.T.) dated 15.01.2024 (gold) and Notification No. 01/2024- Customs (N.T.) dated 05.01.2024 (exchange rate), the calculation of total market value based on the unit market value of gold @ **64380** 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 @ **55773.50** 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 (Gold Pcs Coated with Black Colour)	1	786.320	999.0 24Kt	5062328	4385582
2	Gold Bar (Round Gold Ring Coated with White Rhodium)	1	400.150	999.0 24Kt	2576166	2231777
	Total	2	1186.470		7638494	6617358

Place: Ahmedabad

Date: 19/01/2024



L.S. Shaikh



Rekha... ✓ 19/01/24
(SONI KARTIKEY VASANTRAI)

P1 - M... 19.1.24

Qr: Certificate-No:1168-2023-24 Dated:19.01.2024 The Deputy Commissioner (AIU) SVPI Customs Ahmedabad Recovered From Zahiruddin Shamsuddin Shaikh

P2 - M... 19.1.24

ANNEXURE 'A'

Dated: 19/01/2024

Detailed Primary Verification Report of Gold Pieces Square Shaped Gold Coated with Black Colour & Round Shaped Gold Ring Coated with White Rhodium.

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

It was informed that the Passenger **Zahiruddin Shamsuddin Shaikh** having Passport **R8453863**, residing at 1353/1, Morkaswad, Near Torrent Power House, Mirzapur, Ahmedabad, Gujarat, India, travelling by Indigo Flight No: 6E 92 Arrived on: 19/01/2024 from Jeddah to Ahmedabad, Customs Official Found Square Shaped Gold Pieces Coated with Black Colour having Gross Weight **800.020** Grams & Round Shaped Gold Ring Coated with White Rhodium having Gross Weight **400.180** Grams from his possession.

On the Basis of above Verification of Gold Pieces Square Shaped Gold Coated with Black Colour & Round Shaped Gold Ring Coated with White Rhodium, I Recommended for Testing of the said Goods.

As per my judgement, Square Shaped Gold Pieces Coated with Black Colour & Round Shaped Gold Ring Coated with White Rhodium, 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: 19/01/2024. The Process of extraction of gold is carried out in presence of Customs Officers, Pax & Panchas at KV Jewels, Ahmedabad on today i.e 19/01/2024.

K. Kartikey Vasantrai ✓ Soni
19/01/24
(SONI KARTIKEY VASANTRAI)

L.S. Sheikh
19/01/24

P₁ - *Mehumim* 19.1.24

P₂ - *M.A.G.* 19.1.24



**Statement of Shri Zahiruddin Shamsuddin Shaikh(DOB:01.09.1981)
S/o Shri Shamsuddin Aminuddin Shaikh having Passport
No.R8453863 residing at 1353/1, Markaswad, Near Torrent Power
House Mirzapur, Ahmedabad, Pin-380001, Gujarat Mobile
No.9725310981 recorded under Section 108 of the Customs Act,
1962 on 19.01.2024.**

I, Shri Zahiruddin Shamsuddin Shaikh (DOB:01.09.1981) S/o Shri Shamsuddin Aminuddin Shaikh having Passport No.R8453863 residing at 1353/1, Markaswad, Near Torrent Power House Mirzapur, Ahmedabad, Pin-380001, Gujarat, on being called by the Superintendent (AIU), Customs, at SVPI Airport, Ahmedabad, appear before you to give my true and correct statement today i.e. on 19.01.2024 in response to the summons dated 19.01.2024 issued to me under Section 108 of the Customs Act, 1962. Before giving my statement, I have been explained the provisions of Section 108 of the Customs Act, 1962, wherein, I have been made to understand that I have to give my true and correct statement. I have been explained that if my statement is found to be false or incorrect, action can be taken against me under the provisions of the Indian Penal Code. I have also been explained that my statement can be used as legal evidence against me or any other person in the Court of Law. Now, I give my statement in question answer form as under:

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

Ans- My name, age and address stated above are true and correct. I am a Graduate and I can read, write and understand Hindi, English and Gujarati languages. I am working as a tour operator related to religious tour.


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


Ans- There are 5 members in my family including aged father, my wife and two kids. I am the only earning member of my family.

Q.3 What is your monthly income?

Ans- My monthly income is Rs.25,000/- approx.

Q.4 Please produce the copy of your Aadhar card and Copy of PAN.
Before me


(Rakesh Kumar)
Superintendent (AIU)
Customs, Ahmedabad

 19/01/24
(Zahiruddin Shamsuddin Shaikh)
Pax

Ans- I do not have the copy of Aadhar and PAN right now hence I am not in position to produce the same at the moment. However, I will produce copy of Aadhar card and copy of PAN within a week time.

Q.5 Please explain regarding your overseas travels?

Ans- I state that since I am engaged in the business of tour operator I used to visit abroad frequently. Recently some 15 days back I went Saudi Arab with a religious tour. Due to sickness of my wife I decided to return back India before the completion of tour. I came in contact with a person in Jeddah in a mall who handed over me 02 CCTV cameras and One electric Kettle and told me to hand over the same to a person who will contact me at Ahmedabad Airport on my arrival. I state that I do not have any details of the said person who handed over the items i.e. 02 CCTV Cameras and One Electric kettle to me at Jeddah. I state that for flight ticket booking I booked flight ticket online from my own funds.

Q.6 How many times have you travelled abroad earlier?

Ans:- Sir, I am related with the business of tour operator so I am visiting abroad frequently.

Q.7 How many times have you arrived at Ahmedabad and where do you generally board the flight from?

Ans:- I state that except few occasions I always used Ahmedabad as arrival and departure point both.

Q.8 Why you have opted Ahmedabad as arrival point?

Ans:- I already stated that except few occasions I always used Ahmedabad as arrival and departure point both.

Q.9 How do you book your ticket?

Ans:- As I already stated that I arranged travel ticket on my own sometime through travel agent and sometime through online booking.

Q.10 Who makes the payment for the ticket and what is the source of the funds?

Before me


19/01/2024

(Rakesh Kumar)
Superintendent (AIU)
Customs, Ahmedabad

 19/01/24

(Zahiruddin Shamsuddin Shaikh)
Pax

Ans:- I state that the payments for tickets are made by myself only.

Q.11 Please peruse Panchnama dated 19.01.2024 drawn at SVP International Airport, Ahmedabad and offer your comments.

Ans- I have perused the said Panchnama Dated 19.01.2024 drawn at Terminal-2 of SVP International Airport, Ahmedabad and I state that I was present during the entire course of the said panchnama proceedings and I agree with the contents of the said Panchnama. I have been explained the said Panchnama in Hindi. Upon perusal of the panchnama, in token of its correctness, I put my dated signature on each page of the panchnama.

Q.12 The Gold cut bars and one disc coated with silver color concealed in 02 CCTV camera and an electric Kettle which have been recovered from your luggage under your possession and recorded under panchnama dated 19.01.2024, please state who has purchased the said Gold and handed over the same to you?

Ans - I state that a person in Jeddah who is my friend's friend has handed over the items viz.02 CCTV cameras and one Electric kettle to hand over the same to someone at Ahmedabad. I am completely unaware about the fact that the gold cuts bars and disc were concealed in these items. Hence it can be said that the gold which were concealed in the items handed over to me was purchased by him only. I was not asked by anyone about the purchase price of the gold or not asked to share any fund for the gold so concealed in the items viz.02 CCTV cameras and one Electric kettle.


Q.13 Please give the details of the property owned by you and your family members.


Ans - I don't have any property anywhere in India.

Q.14 Please give the details of Bank Accounts in your name and in the name of your family members.

Ans - I do not have any bank account either in my name or in the name of my family members.

Before me


(Rakesh Kumar)
Superintendent (AIU)
Customs, Ahmedabad


(Zahiruddin Shamsuddin Shaikh)
Pax


19/01/24

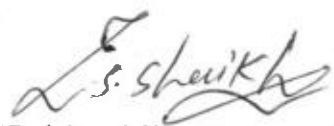
Q.15 Please explain in detail about your journey from Jeddah to Ahmedabad and the incidents took place on 19.01.2024 at the time of arrival at Ahmedabad Airport?

Ans:- I boarded the flight 6E 092 of Indigo Airlines from Jeddah to Ahmedabad on 19.01.2024. The Customs officers asked me to pass through the Door Frame Metal Detector placed in the hall in front of Belt No.1 near Green channel in the arrival hall of Terminal-2, SVPI Airport and his checked-in baggage and hand bag are scanned through the X-Ray Baggage Scanning machine (BSM), during the scan of checked-in baggage, some dark color images appear on the X-ray screen. Therefore, the check-in baggage was opened and thoroughly checked in front of the Panchas. On opening the baggage the officers noticed that 02 CCTV cameras of Hikvision company and one Electric Kettle were present inside my baggage, the same were again scanned through the X-ray machine and the same dark images appeared on the X-ray screen. Further, the Customs officer interrogated and questioned me again and again asked about the said dark images which were noticed in 02 CCTV cameras of Hikvision company and one Electric Kettle, in reply of which I accepted the presence of gold in solid form concealed inside these items. Further, the officers started the extraction of the concealed gold inside the 02 CCTV cameras of Hikvision company and one Electric Kettle. Thereafter, all 02 CCTV camera of Hikvision company and one Electric Kettle were opened with the screwdrivers one by one, after opening of the 02 CCTV cameras of Hikvision company, 04-04 solid gold cut bars coated with black color paint were found concealed inside the inner walls of each CCTV Camera and one gold disc having silver coating was found inside the bottom layers of the Kettle. Total 08 gold cut bars (04-04 from each camera) and one gold disc were recovered by the officers in presence of the Panchas.

Q.16 Please state specifically why you have not declared the Gold on arrival and opted for green channel?

Ans: -I state that I was unaware about the gold so concealed in the items viz. 02 CCTV cameras and one Electric kettle for smuggling purpose. I state that prior to this no case of Customs was booked against me for any illegal activity or violation of Customs law. I am fully aware that smuggling of gold without payment of Custom duty is an offence. I was in possession of the Gold cut bars and disc coated with silver colour but I did not make any declarations in this regard as I was unaware about the fact of the concealment of Gold with intent to evade the Custom duty. I confirm the recovery of 1186.470 grams, Tariff value of Rs.66,17,358/- Before me


(Rakesh Kumar)
Superintendent (AIU)
Customs, Ahmedabad

 19/01/24
(Zahiruddin Shamsuddin Shaikh)
Pax


and Market value of Rs.76,38,494/- having purity 999.0/24 KT as narrated under the Panchnama dated 19.01.2024 from my possession. I also confirm that I had opted for green channel despite the fact that the customs officers suggested me to declare the goods if anything in my possession is dutiable or prohibited.

Q.17 Are you aware that bringing dutiable/prohibited/restricted goods without declaration and without payment of duty is an offence?

Ans: -Yes, I am aware that bringing dutiable/prohibited/restricted goods without declaration and without payment of duty is an offence.

I have given my above statement voluntarily and willingly without any threat, coercion or duress and I have been explained my above statement in Gujarati and 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.

Before me


(Rakesh Kumar)
Superintendent (AIU)
Customs, Ahmedabad

 19/01/24
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Pax



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/10-257/AIU/A/2023-24

Date: 19.01.2024

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

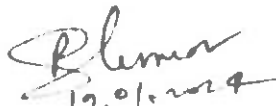
In exercise of power conferred under sub-section (1) of Section 110 of the Customs Act, 1962, I, the undersigned, order to place 02 gold bars totally weighing 1186.470 Grams derived from 02 Hikvision CCTV cameras and one electric cattle in which gold was concealed totally net weighing 1186.470 grams (Gross weighing 1200.200 grams in sealed condition) having purity 24 kt. 999.0 recovered from 08 gold cut bars (04-04 from each camera) and one gold disc. The gold bar is having purity 999.0/24kt and Market Value at Rs. 76,38,494/- (Rupees Seventy Six Lakhs Thirty Eight Thousand Four Hundred and Ninety-Four only) and tariff value at Rs. 66,17,358/- (Rupees Sixty Six Lakhs Seventeen Thousand Three Hundred and Fifty-Eight only). as on 19.01.2024 smuggled by Shri Zahiruddin Shamsuddin Shaikh under seizure on the reasonable belief that the said goods are liable for confiscation under Section 111 of the Customs Act, 1962, due to the reason that the said goods have been attempted to be smuggled into India through SVPI Airport, Ahmedabad by Shri Zahiruddin Shamsuddin Shaikh in form of 02 gold bars totally weighing 1186.470 Grams derived from 08 gold cut bars (04-04 from each camera) and one gold disc found in 02 Hikvision CCTV cameras and one electric cattle and same were recovered during the course of Panchnama dated 19.01.2024 drawn at SVPI Airport, Ahmedabad.

2. The gold which was recovered from Shri Zahiruddin Shamsuddin Shaikh is being seized as under:

Sr. No.	Item particulars	Net Weight (in Grams)	Market Value (In Rs.)	Tariff Value (In Rs.)
1	24kt. 02 Gold Bar 999.0 purity	1186.470	76,38,494/-	66,17,358/-
	TOTAL	1186.470	76,38,494/-	66,17,358/-

Further, in exercise of powers conferred under sub-section (3) of Section 110 of the Customs Act, 1962, I, undersigned, order to place the mixture grinder and white tape used for covering the gold paste recovered from Shri Zahiruddin Shamsuddin Shaikh under seizure on reasonable belief that the same were used for concealment of above mentioned gold which was attempted to be smuggled into India in violation of Section 77, Section 132 and Section 135, of the Customs Act, 1962.

Date: 19.01.2024
Place: SVPI Airport, Ahmedabad


19.01.2024
(Ravi Shankar Kumar)
Superintendent Customs (AIU)
SVPI Air Port Ahmedabad.

P-1 1 मसुदा 19-1-24
P-2 मनीष 19.1.24