



प्रधान आयुक्त का कार्यालय, सीमा शुल्क, अहमदाबाद

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F. No. VIII/10-53/SVPIA-A/O&A/HQ/2025-26

Date: 16.10.2025

DIN:20251071MN0000717001

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

BRIEF FACTS OF THE CASE: -

1.1 On the basis of APIS profiling, the passenger namely **Shri Narendra Girdharlal Pala**, aged 52 years (DOB: 20.04.1973) holding Passport No. CK06511 having Kenyan nationality and residing at Milimani, B4, Kisumu, Kenya who arrived from Sharjah to Ahmedabad by Air Arabia Flight No. G9 418 dated 23.04.2025 (Seat No. 19E) was intercepted by the officers of AIU, SVPI Airport, Ahmedabad that he was carrying gold in any form. Accordingly, a thorough personal search of the passenger and examination of his baggage were conducted in the presence of two independent witnesses. The entire procedure was duly documented under a **Panchnama dated 23.04.2025 (RUD-1)**

1.2 The pax **Shri Narendra Girdharlal Pala** was questioned by the AIU officers as to whether he was carrying any contraband goods in person or in his baggage to which he denied. Not being satisfied with the reply of the passenger, personal search and examination of the baggage was conducted in the presence of the panchas. The said passenger was carrying one black colored luggage bags and one green hand bag. The officer requested the passenger to put his entire luggage on the X-Ray Bag Scanning Machine installed near the Green Channel at terminal 2 of SVPI Ahmedabad for scanning. On scanning of his baggage in the X-ray machine some suspicious images were seen in the green hand bag. Thereafter, the AIU officers once again asked the passenger to declare if he was carrying any contraband/ Restricted/dutiable goods, but the passenger still replied in negative. Subsequently, the AIU officers conducted physical examination of the baggage. Upon opening the green handbag, they found three packets marked as 'Piston Ring Set'. Inside these packets, they found eight broken pieces of thick coated wire which were heavy in weight and suspected to be gold. Further, they found three coated bangles kept in a plastic pouch and one ring concealed inside the said bag which was also suspected to be made of Gold. Thereafter, the passenger was asked to walk through the Door Frame Metal Detector (DFMD) machine; before passing through the said DFMD Machine, the passenger instructed to remove all the metallic objects he was wearing on his body/clothes. No beep sound was heard while the passenger passed through the DFMD Machine which indicated that there was nothing objectionable/ dutiable goods/ items on his clothes/body. Thereafter

a through frisking of the said passenger was carried out by the AIU officer, wherein nothing objectionable was found.

1.3. Thereafter, the AIU officers telephonically requested Shri Soni Kartikey Vasantrai, Government Approved Valuer to come at the office of the AIU situated at SVPI Airport, Ahmedabad for valuation and to ascertain the purity of the aforesaid suspected gold articles recovered from the said passenger. Shri Soni Kartikey Vasantrai arrived at the AIU office at about 07.30 am. After weighing and examining the aforesaid gold articles, the Government Approved Valuer certified vide certificate no. 097/2025-26 dated 23.04.2025 (**RUD-2**) that the 08 broken pieces of thick gold wire coated with white rhodium weighing 648.200 grams having purity 750.00/18k having market value of Rs. 4890669/- and tariff value of Rs. 4334747/-, 03 gold bangles coated with white rhodium weighing 150.800 grams having purity 999.00/24k having market value of Rs. 1517048/- and tariff value of Rs. 1344605/- and 01 gold ring weighing 16.600 grams having purity 999.00/24k having market value of Rs. 166996/- and tariff value of Rs. 148014/-, total weighing 815.600 grams having total market value of Rs. 6574713/- and total tariff value of Rs. 5827366/-. Photograph at the time of weightment done by Shri Soni Kartikey Vasantrai is as under:



The market value of the aforesaid Gold & tariff value was taken as per the Notification No. 24/2025-Customs (N.T.) dated 15.04.2025 (gold) and Exchange Rate Notification No.: 25/2024 dated 18.04.2025, the calculation of total market value based on the unit market value of gold @ 100600 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 @ 89164.80 Rs. per 10 grams (999.0 24Kt) were as given below: -

SR. No.	Details of Items	PCS	Net Weight in Gram	Purity	Market value (Rs)	Tariff Value (Rs)
1	Broken Pieces of Thick Gold Wire Coated with White Rhodium	8	648.200	750.00 18Kt	4890669	4334747
2	Gold Bangles Coated with White Rhodium	3	150.800	999.0 24Kt	1517048	1344605
3	Gold Ring	1	16.600	999.0 24Kt	166996	148014
Total		12	815.600		65,74,713	58,27,366

On being asked by the AIU officer, the passenger **Shri Narendra Girdharlal Pala** produced the travel documents which are as under:

- i) BOARDING PASS, from Sharjah to Ahmedabad of Air Arabia Flight No. G9 418 dated 23.04.2025, bearing Seat No. 19E
- ii) Copy of Passport No. CK06511

2. **Seizure of the above said goods:**

2.1. The above-mentioned goods approximately having market value of **Rs. 65,74,713/-** which was recovered from **Shri Narendra Girdharlal Pala** were attempted to be smuggled inside India with an intent to evade payment of Customs duty. Thus, the AIU officers having a reasonable belief that the said gold articles such as eight broken pieces of thick coated wire having net weight of 648.200 grams, three coated bangles having net weight of 150.800 grams and one ring having net weight of 16.600 grams which were suspected to be made of Gold and concealed inside the green hand bag were attempted to be smuggled by **Shri Narendra Girdharlal Pala** are liable for confiscation, and since the same were in violation of the provisions of Customs Act, 1962, they are being placed under seizure memo dated 23.04.2025 (**RUD-3**) and handed over to the Ware house in-charge, SVPI Airport, Ahmedabad vide Ware house entry number 7345 dated 23.04.2025.

2.2. Intimation U/s 150 of Customs act 1962 for disposal of seized Gold has been issued to the accused on 23.04.2025.

3. **Statement of Shri Narendra Girdharlal Pala:**

Statement of **Shri Narendra Girdharlal Pala** was recorded on 23.04.2024 (**RUD-4**) wherein he inter alia stated as under:

3.1 He gave his personal details like name, address, profession, family details and education etc.

3.2 His name is **Shri Narendra Girdharlal Pala** son of Shri Girdharlal Jerambhai Pala, age: 52 years and residing at Milimani, B4, Kisumu, Kenya. He is a businessman and running a firm namely M/s. Alfa Machineries Ltd. in Kisumu town in Kenya. He

has been living in Kenya since 1991. He and his wife Smt. Sonal Narendra Pala age: 50 Years, working as housewife are living in Kenya and his daughter Ms. Shivani Narendra Pala, age: 24 years, student is presently studying in University of Nottingham, UK. He had completed his education upto 10th Standard from Ganesh Vidyalaya, Rajkot. His PAN no. is GWEPP3934E. His address in India is House no. 806, Sai Bhupat Raw House, Paligram Road, Sachin Surat-394230.

3.3 On being asked for his overseas travel, he stated that he is living in Kenya and came to India frequently for various social functions as well as for business purpose. Last time he had travelled to India on 23.03.2025 and returned to Kenya on 03.02.2025. Thereafter, he had come to India on 23.04.2025.

3.4 He has perused the said Panchnama dated 23.04.2025 drawn at Terminal-2 of SVPI Airport, Ahmedabad and he stated that he has been present during the entire course of the said panchnama and he agree with the contents of the said Panchnama. In token, he put his dated signature on every page of the panchnama. He further stated that while he came to India, he brought 08 broken pieces of thick gold wire coated with white rhodium weighing 648.200 grams having purity 750.00/18k which was disguised as Piston rings and kept in Piston ring boxes with intent to smuggle the same into India. Further he brought 03 gold bangles coated with white rhodium weighing 150.800 grams having purity 999.00/24k and 01 gold ring weighing 16.600 grams having purity 999.00/24k with him while arriving at the SVPIA, Ahmedabad. However, he did not declare any of these items before the Customs authorities with intent to avoid payment of Customs duty and make some profit by selling the same. However, when he crossed the Customs Green Channel, the officers of Air Intelligence Unit, Customs apprehended him and found the aforesaid gold items in his possession. The Customs officers got the above items examined and evaluated by a government approved valuer and he gave a report indicating that 08 broken pieces of thick gold wire coated with white rhodium weighing 648.200 grams having purity 750.00/18k were having market value of Rs. 4890669/- and tariff value of Rs. 4334747/-, 03 gold bangles coated with white rhodium weighing 150.800 grams were having purity 999.00/24k having market value of Rs. 1517048/- and tariff value of Rs. 1344605/- and 01 gold ring weighing 16.600 grams having purity 999.00/24k was having market value of Rs. 166996/- and tariff value of Rs. 148014/-. As such the total weight of these items was 815.600 grams and these items were having total market value of Rs. 6574713/- and total tariff value of Rs. 5827366/-

3.5 On being asked about where he had purchased the said gold, he stated that he had purchased gold from Kenya market and he converted the same into aforesaid different items in his shop.

3.6 On being asked about Whether he was engaged in any smuggling activity in the past, he stated that while coming to India on his previous visit on 23.01.2025, he and his wife had carried 18 Kt gold bangles weighing appx. 200 grams. He had stated that at that time, he or his wife had not declared the same before the Customs authorities and they had not paid any duty on the same.

3.7 On being asked about non declaration of dutiable items, he stated that he was aware that smuggling of gold without payment of Customs duty is an offence. He was well aware of the concealed goods but he did not make any declarations in this regard to evade the Customs duty. He had opted for green channel so that he can attempt to smuggle the gold without paying customs duty.

3.8 On being asked about his bank account, property and PAN card number, he stated that he don't have any bank account or property in India but his wife had account no. 50100700141467 in HDFC Bank, Limda Chowk branch, Rajkot. His PAN no. is GWEPP3934E. His address in India is House no. 806, Sai Bhupat Raw House, Paligram Road, Sachin Surat-394230, which is presently being used as residence of his sister Smt. Ramaben Shashikant Jogia. Her phone no. is 9909259111.

4. Arrest and Bail of Shri Narendra Girdharlal Pala:

4.1 As the passenger **Shri Narendra Girdharlal Pala** attempted to smuggle gold items weighing 815.600 grams which having market value of Rs. 6574713/- and total tariff value of Rs. 5827366/- by way of not making any declaration to Customs regarding these gold items. He was intercepted when he tried to exit the Green Channel at the Ahmedabad International Airport. The said gold items were concealed by the said passenger inside his luggage mostly in different form (broken pieces of wire) with an intention to avoid detection by the Customs officers. Therefore, the said gold items recovered from the said passenger were liable for confiscation under the provisions of Section 111(d) and 111(l) of the Customs Act, 1962 and accordingly seized under Section 110 of the Customs Act, 1962. Further, as the said passenger has committed an offence punishable under Section 135 (1) (a) and (b) of the Customs Act, 1962 in relation to attempting to smuggle the gold items, therefore, an authorization of arrest has been issued by the competent authority and in that pursuance the said passenger has been placed under arrest on 23.04.2025.

4.2 Subsequently, conditional Bail has been granted on 23.04.2025 to the accused after filing the Bail Bond on the following conditions:

- (i) The accused shall deposit a sum of Rs. 70,000/- (rupees seventy thousand only) for release on bail on fulfillment of the said terms the following conditions are imposed.
- (ii) That the accused shall mark his presence before the AIU section, customs, Ahmedabad, every 30th day for further investigation.
- (iii) The accused shall not leave the country without permission from the department.
- (iv) The accused shall fully co-operate with the investigating officer

Further, on 24.04.2025, the accused has submitted application for modification in the Bail conditions vide which he has requested for modification of bail conditions no. (ii) and (iii) regarding appearance at AIU office and not to leave India without prior permission of the department. The applicant has cited various judgments as well as provisions of Section 478 of the BNSS, 2023 in support of his request for modification of bail conditions. However, the application of the accused has not

been entertained relying on the interpretation that Bail conditions can be imposed for grant of bail in bailable offences also.

(v) Aggravating from the same, the accused approached the Hon'ble High Court of Gujarat and vide its order fixed on 04.06.2025, Hon'ble Court stayed the condition number i.e. "The accused shall not leave the country without permission from the department". As per the latest available order on the website of Hon'ble Court i.e. <https://gujarathc-casestatus.nic.in/gujarathc/#>, the interim relief granted earlier to continue till further order.

5. Summation:

The aforementioned proceedings indicate that **Shri Narendra Girdharlal Pala** had attempted to smuggle above said goods inside India with an intent to evade payment of Customs duty. Thus, the said goods i.e. 08 broken pieces of thick gold wire coated with white rhodium weighing 648.200 grams having purity 750.00/18k having market value of Rs. 4890669/- and tariff value of Rs. 4334747/-, 03 gold bangles coated with white rhodium weighing 150.800 grams having purity 999.00/24k having market value of Rs. 1517048/- and tariff value of Rs. 1344605/- and 01 gold ring weighing 16.600 grams having purity 999.00/24k having market value of Rs. 166996/- and tariff value of Rs. 148014/-, (total weighing 815.600 grams having total market value of Rs. 6574713/- and total tariff value of Rs. 5827366/-) which were attempted to be smuggled by **Shri Narendra Girdharlal Pala** are liable for confiscation in violation of the provisions of Customs Act, 1962 and therefore the same were placed under Seizure vide seizure memo dated 23.04.2025. Subsequently, the accused has been arrested and granted Bail.

6. Legal provisions relevant to the case:

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

- 6.1 In terms of Para 2.26 (a) of the Foreign Trade Policy 2015-20, only bona fide household goods and personal effects are allowed to be imported as part of passenger baggage as per limits, terms and conditions thereof in Baggage Rules notified by the Ministry of Finance.
- 6.2 As per Section 3(2) of the Foreign Trade (Development and Regulation) Act, 1992 the Central Government may by Order make provision for prohibiting, restricting or otherwise regulating, in all cases or in specified classes of cases and subject to such exceptions, if any, as may be made by or under the Order, the import or export of goods or services or technology.
- 6.3 As per Section 3(3) of the Foreign Trade (Development and Regulation) Act, 1992 all goods to which any Order under sub-section (2) applies shall be deemed to be goods the import or export of which has been prohibited under section 11 of the Customs Act, 1962 (52 of 1962) and all the provisions of that Act shall have effect accordingly.
- 6.4 As per Section 11(1) of the Foreign Trade (Development and Regulation) Act, 1992 no export or import shall be made by any person except in accordance

with the provisions of this Act, the rules and orders made thereunder and the foreign trade policy for the time being in force.

The Customs Act, 1962:

- 6.5 As per Section 2(3) – “baggage includes unaccompanied baggage but does not include motor vehicles.
- 6.6 As per Section 2(22), of Customs Act, 1962 definition of 'goods' includes-
 - (a) vessels, aircrafts and vehicles;
 - (b) stores;
 - (c) baggage;
 - (d) currency and negotiable instruments; and
 - (e) any other kind of movable property;
- 6.7 As per Section 2(33) of Customs Act 1962, prohibited goods means any goods the import or export of which is subject to any prohibition under this Act or any other law for the time being in force.
- 6.8 As per Section 2(39) of the Customs Act 1962 'smuggling' in relation to any goods, means any act or omission, which will render such goods liable to confiscation under Section 111 or Section 113 of the Customs Act 1962.
- 6.9 As per Section 11(3) of the Customs Act, 1962 any prohibition or restriction or obligation relating to import or export of any goods or class of goods or clearance thereof provided in any other law for the time being in force, or any rule or regulation made or any order or notification issued thereunder, shall be executed under the provisions of that Act only if such prohibition or restriction or obligation is notified under the provisions of this Act, subject to such exceptions, modifications or adaptations as the Central Government deems fit.
- 6.10 As per Section 77 of the Customs Act 1962 the owner of baggage shall, for the purpose of clearing it, make a declaration of its contents to the proper officer.
- 6.11 As per Section 110 of Customs Act, 1962 if the proper officer has reason to believe that any goods are liable to confiscation under this Act, she may seize such goods.
- 6.12 Section 111. Confiscation of improperly imported goods, etc.:

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

- (a) any goods imported by sea or air which are unloaded or attempted to be unloaded at any place other than a customs port or customs airport appointed under clause (a) of section 7 for the unloading of such goods;*
- (b) any goods imported by land or inland water through any route other than a route specified in a notification issued under clause (c) of section 7 for the import of such goods;*
- (c) any dutiable or prohibited goods brought into any bay, gulf, creek or tidal river for the purpose of being landed at a place other than a customs port;*
- (d) any goods which are imported or attempted to be imported or are brought within the Indian customs waters for the purpose of being imported, contrary to any prohibition imposed by or under this Act or any other law for the time being in force;*
- (e) any dutiable or prohibited goods found concealed in any manner in any*

conveyance;

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

(g) any dutiable or prohibited goods which are unloaded from a conveyance in contravention of the provisions of section 32, other than goods inadvertently unloaded but included in the record kept under sub-section (2) of section 45;

(h) any dutiable or prohibited goods unloaded or attempted to be unloaded in contravention of the provisions of section 33 or section 34;

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

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

(k) any dutiable or prohibited goods imported by land in respect of which the order permitting clearance of the goods required to be produced under section 109 is not produced or which do not correspond in any material particular with the specification contained therein;

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

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

(n) any dutiable or prohibited goods transitted with or without transhipment or attempted to be so transitted in contravention of the provisions of Chapter VIII;

(o) any goods exempted, subject to any condition, from duty or any prohibition in respect of the import thereof under this Act or any other law for the time being in force, in respect of which the condition is not observed unless the non-observance of the condition were sanctioned by the proper officer;

(p) any notified goods in relation to which any provisions of Chapter IV-A or of any rule made under this Act for carrying out the purposes of that Chapter have been contravened.

6.13 Section 112. Penalty for improper importation of goods etc.:

any person,

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

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

6.14 As per Section 123 of Customs Act 1962,

(1) where any goods to which this section applies are seized under this Act in the

reasonable belief that they are smuggled goods, the burden of proving that they are not smuggled goods shall be-

- (a) in a case where such seizure is made from the possession of any person -*
 - (i) on the person from whose possession the goods were seized; and*
 - (ii) if any person, other than the person from whose possession the goods were seized, claims to be the owner thereof, also on such other person;*
- (b) in any other case, on the person, if any, who claims to be the owner of the goods so seized.*

(2) This section shall apply to gold, and manufactures thereof, watches, and any other class of goods which the Central Government may by notification in the Official Gazette specify.

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

Customs Baggage Rules and Regulations:

6.16 As per Customs Baggage Declaration (Amendment) Regulations, 2016 issued vide Notification no. 31/2016 (NT) dated 01.03.2016, all passenger who come to India and having anything to declare or are carrying dutiable or prohibited goods shall declare their accompanied baggage in the prescribed form under Section 77 of the Customs Act, 1962.

6.17 As per Rule 5 of the Baggage Rules, 2016, a passenger residing abroad for more than one year, on return to India, shall be allowed clearance free of duty in her bon-fide baggage of jewellery up to weight, of twenty grams with a value cap of Rs. 50,000/- if brought by a gentlemen passenger and forty grams with a value cap of one lakh rupees, if brought by a lady passenger.

Notifications under Foreign Trade Policy and The Customs Act, 1962:

6.18 As per Notification no. 49/2015-2020 dated 05.01.2022, gold in any form includes gold in any form above 22 carats under Chapter 71 of the ITC (HS), 2017, Schedule-1 (Import Policy) and import of the same is restricted.

6.19 Notification No. 50 /2017 -Customs New Delhi, the 30th June, 2017 G.S.R. (E).-

In exercise of the powers conferred by sub-section (1) of section 25 of the Customs Act, 1962 (52 of 1962) and sub-section (12) of section 3, of Customs Tariff Act, 1975 (51 of 1975), and in supersession of the notification of the Government of India in the Ministry of Finance (Department of Revenue), No. 12/2012 -Customs, dated the 17th March, 2017 published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R. 185 (E) dated the 17th March, 2017, except as respects things done or omitted to be done before such supersession, the Central Government, on being satisfied that it is necessary in the public interest so to do, hereby exempts the goods of the description specified in column (3) of the Table below or column (3) of the said Table read with the relevant List appended hereto, as the case may be, and falling within the Chapter, heading, sub-heading or tariff item of the First Schedule to the said Customs Tariff Act, as are specified in the corresponding entry in column (2) of the said Table, when imported into India,- (a) from so

much of the duty of customs leviable thereon under the said First Schedule as is in excess of the amount calculated at the standard rate specified in the corresponding entry in column (4) of the said Table; and (b) from so much of integrated tax leviable thereon under sub-section (7) of section 3 of said Customs Tariff Act, read with section 5 of the Integrated Goods and Services Tax Act, 2017 (13 of 2017) as is in excess of the amount calculated at the rate specified in the corresponding entry in column (5) of the said Table, subject to any of the conditions, specified in the Annexure to this notification, the condition number of which is mentioned in the corresponding entry in column (6) of the said Table:

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

Condition no. 41 of the Notification:

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

notification or under the notification being superseded at any time of such short visits.

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

8. **Contravention and violation of laws:**

It therefore appears that:

- (i) **Shri Narendra Girdharlal Pala** had attempted to smuggle/improperly import said Gold Jewelries as detailed hereinabove, having total weight 815.600 grams and having total market value of Rs. 65,74,713/- 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. **Shri Narendra Girdharlal Pala** had knowingly and intentionally smuggled the said gold jewelries upon their arrival from Sharjah to Ahmedabad by Air Arabia Flight no. G9 418 on 23.04.2025 with an intent to clear these illicitly to evade payment of the Customs duty. Therefore, the aforesaid gold jewelries smuggled by **Shri Narendra Girdharlal Pala**, cannot be treated as bonafide household goods or personal effects. **Shri Narendra Girdharlal Pala**, thus contravened the Foreign Trade Policy 2015-20 and Section 11(1) of the Foreign Trade (Development and Regulation) Act, 1992.
- (ii) **Shri Narendra Girdharlal Pala**, by not declaring the said gold item before the proper officer of the Customs have contravened the provisions of Section 77 of the Customs Act, 1962 read with Regulation 3 of Customs Baggage Declaration Regulations, 2013.
- (iii) The said gold item smuggled by **Shri Narendra Girdharlal Pala**, without declaring it to the Customs are liable for confiscation under Section 111(d), 111(l) and 111(m) read with Section 2(22), 2(33), 2(39) of the Customs Act, 1962.
- (iv) **Shri Narendra Girdharlal Pala** by the above-described acts of omission/commission and/or abetment has/have rendered themselves liable to penalty under Section 112 of Customs Act, 1962.
- (v) As per Section 123 of Customs Act 1962, the burden of proving that the concerned gold items are not smuggled goods, is upon **Shri Narendra Girdharlal Pala**, who are the Noticee in this case.

9. Now therefore, the Noticee i.e. **Shri Narendra Girdharlal Pala**, is hereby called upon to Show Cause in writing to the Additional/Joint Commissioner of Customs, having his office located at 1st Floor, 'Custom House' Building, Opp. Old High Court, Navrangpura, Ahmedabad-380009, as to why:

(i) 08 broken pieces of thick gold wire coated with white rhodium weighing 648.200 grams having purity 750.00/18k having market value of Rs. 4890669/- (Rupees Forty-Eight Lakh Ninety Thousand Six Hundred Sixty-Nine Only) and tariff value of Rs. 4334747/- (Rupees Forty-Three Lakh Thirty-Four Thousand Seven Hundred Forty-Seven Only), 03 gold bangles coated with white rhodium weighing 150.800 grams having purity 999.00/24k having market value of Rs. 1517048/- and tariff value of Rs. 1344605/- and 01 gold ring weighing 16.600 grams having purity 999.00/24k having market value of Rs. 166996/- and tariff value of Rs. 148014/-, (**total weighing 815.600 grams having total market value of Rs.65,74,713/- (Rupees Sixty-Five Lakh Seventy-Four Thousand Seven Hundred Thirteen Only) and total tariff value of Rs.58,27,366/- (Rupees Fifty-Eight Lakh Twenty-Seven Thousand Three Hundred Sixty-Six Only)**) recovered from **Shri Narendra Girdharlal Pala** which have been placed under seizure under panchnama proceedings dated 23.04.2025 and Seizure Memo Order dated 23.04.2025, should not be confiscated under the provision of section under the provision of **Section 111(d), 111(l) and 111(m) of the Customs Act, 1962.**

(ii) Penalty should not be imposed upon **Shri Narendra Girdharlal Pala** under **Sections 112 of the Customs Act, 1962**, for the omissions and commissions mentioned hereinabove.

10. **Shri Narendra Girdharlal Pala**, is further required to state specifically in the written reply as to whether he wishes to be heard in person before the case is adjudicated. If no specific mention is made about this in the written reply, it shall be presumed that he does not wish to be heard in person in his submission; it would be presumed that he does not desire a personal hearing. **Shri Narendra Girdharlal Pala** should produce at the time of showing cause, all the evidences which he/she/they intend to reply upon in defense.

11. The noticee, **Shri Narendra Girdharlal Pala** is further required to note that the reply should reach within 30 (thirty) days or within such extended period as may be allowed by the adjudicating authority. If no cause is shown against the action proposed above within 30 days from the receipt of this show cause notice or if anyone does not appear before the adjudicating authority as and when the case is posted for hearing, the case is liable to be decided ex-parte on the basis of facts and evidences available on record.

SCN No. VIII/10-53/SVPIA-A/O&A/HQ/2025-26

12. This show cause notice is issued without prejudice to any other action that may be taken against the notice(s), under this Act or any other law for the time being in force, or against any other company, person(s), goods and conveyances whether named in this notice or not.
13. Department reserves its right to amend, modify or supplement this notice at any time prior to the adjudication of the case.
14. The relied upon documents for the purpose of this notice are listed in Annexure 'A' and copies thereof are enclosed with this notice.

Digitally signed by
SHREE RAM VISHNOI
Date: 16-10-2025
18:21:22
(Shree Ram Vishnoi)
Additional Commissioner
Customs Ahmedabad

DIN:20251071MN0000717001

F. No. VIII/10-53/SVPIA-A/O&A/HQ/2025-26

Date: 16.10.2025

By Rpad/E-Mail/ Notice Board/Other Legally Permissible Mode

To,

Shri Narendra Girdharlal Pala
House No. 806, Sai Bhupat Raw House
Paligram Road, Sachin Surat-394230

Alternate Address-

To,

Shri Narendra Girdharlal Pala,
Milimani, B4, Kisumu, Kenya
Mob. No. +254 722516202,
E-Mail: alfa.kisumu@gmail.com

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 website i.e. <http://www.ahmedabadcustoms.gov.in>
- (iii)** Guard File

Annexure 'A'

Documents relied upon in the notice to **Show cause bearing No. VIII/10-53/SVPIA-A/O&A/HQ/2025-26 Dated 16.10.2025**, against **Shri Narendra Girdharlal Pala** for smuggling of 08 broken pieces of thick gold wire coated with white rhodium weighing 648.200 grams having purity 750.00/18k, 03 gold bangles coated with white rhodium weighing 150.800 grams & 01 gold ring weighing 16.600 grams having purity 999.00/24k:

Sr. No	Document	Remarks
1	Panchnama drawn on 23.04.2025 at SVP International Airport, Ahmedabad	Copy enclosed
2	Valuation certificate No. 097/2025-26 dated 23.04.2025 issued by Shri Kartikey Vasantrai Soni, Government Approved Valuer.	Copy enclosed
3	Seizure Order dated 23.04.2025 issued under Section 110(1) of the Customs Act, 1962.	Copy enclosed
4	Statement of Shri Narendra Girdharlal Pala recorded under Section 108 of the Customs Act, 1962 on 23.04.2025	Copy enclosed

Panchnama dated 23.04.2025 drawn in the Arrival Hall of Terminal-2 of SVPI Airport, Ahmedabad

Sr. No.	Name & Address of the Panchas	Age in years	Occupation
1.	Shri Vijay Sharma son of Shri Nareshkumar Sharma, 184/B, Ramesh Dutt Ni Colony, Bhilvas, Sardarnagar, Naroda Zone, Ahmedabad City, Ahmedabad-382475	25	Service
2.	Ms. Poojaben Karshanbhai Chaudhari, Daughter of Shri Karshanbhai Chaudhari, Chaudharivas, Bapupura, Gandhinagar-382845	26	Service

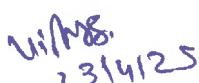
On being called upon by a person, who introduces himself as Shri. Nimit Dosi, Inspector of Customs (AIU), SVPI Airport, Ahmedabad, we the above-named panchas present ourselves at approx 05.00 AM of 23.04.2025 at the green channel of the arrival hall of Terminal 2, SVPI Airport, Ahmedabad. Shri Nimit Dosi, introduces us to other officers namely, Shri. Mayur Joshi Superintendent of AIU, SVPI Customs Ahmedabad and Smt. Parul Bhati, Inspector (AIU), SVPI Airport, Ahmedabad. Shri Nimit Dosi, informs us, that the AIU officers shall observe the passengers arriving at the arrival hall of the SVPIA Ahmedabad and they will examine some passengers on the basis of their profiling and request us to remain present throughout the ensuing proceedings and observe all the events carefully as independent witnesses for which we give our consent.

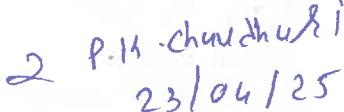
2. Thereafter the AIU officers intercept a male passenger and identify themselves by showing their identity cards and request the said male passenger to show his passport and boarding pass. The passenger identifies himself as Shri Narendra Girdharlal Pala holding Kenyan Passport No. CK06511, DOB: 20.04.1973 residing at MILIMANI, B4, KISUMU, KENYA

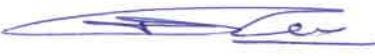
Before me,


23/04/25

(Nimit Dosi)
Inspector of Customs (AIU)
SVPI Airport, Ahmedabad

Panch 1. 
23/04/25

Panch 2. 
23/04/25


(Shri Narendra Girdharlal Pala)
Pax

23-4-25

and informs that he is travelling from Sharjah to Ahmedabad by Air Arabia Flight no. G9 418. The AIU officers inform us that on account of suspicious movement of passenger, thorough checking of the passenger and examination of his baggage is required.

3. In the presence of the panchas, the officers ask the said passenger, if he is carrying any dutiable/ Restricted/Prohibited goods and he has anything to declare to Customs, in reply to which he denies it. The AIU officers inform the passenger that they would be conducting his personal search and detailed examination of his baggage. Before conducting search, the officers offer themselves for their search, but the passenger politely declines the same imposing full faith in the officers. Thereafter, the AIU officers ask the passenger whether he wants to be checked in front of an Executive Magistrate or the Superintendent of Customs, in reply to which the passenger gives his consent to be searched in front of the Superintendent of Customs.

4. Thereafter, in the presence of the panchas, the AIU officer instruct the passenger to put his entire luggage i.e. four black colored luggage bags and one green hand bag, on the X-Ray Bag Scanning Machine installed near the Green Channel at terminal 2 of SVPI Ahmedabad for scanning. On scanning of his baggage in the X-ray machine some suspicious images were seen in the green hand bag. Thereafter, the AIU officers once again ask the passenger if he is carrying any contraband/ Restricted/dutiable goods which he wants to declare to the customs, but the passenger still replied in negative. Subsequently, the AIU officers proceeded to physically examine the baggage. Upon opening the green handbag, they find three packets marked as 'Piston Ring Set'. Inside these packets, they discover eight broken pieces of thick coated wire which are heavy in weight and suspected to be gold. Further, they find three coated bangles kept in a plastic pouch and one ring concealed inside the said bag which is also suspected to be

Before me,

Panch 1.

Nimit Dosi
23/04/25

Dosi
23/04/25
(Nimit Dosi)
Inspector of Customs (AIU)
SVPI Airport, Ahmedabad

Panch 2.

P.K.Chandharia
23/04/25

SC

(Shri Narendra Girdharlal Pala)
Pax

23-4-25

made of Gold. Thereafter, the passenger is asked to walk through the Door Frame Metal Detector (DFMD) machine; before passing through the said DFMD Machine, the passenger is asked to remove all the metallic objects he is wearing on his body/clothes. The passenger removes his mobile, wallet, etc., and passes through the DFMD Machine. When the passenger passes through the DFMD Machine, no beep sound is heard indicating that there is nothing objectionable/dutiable goods/items on his body/clothes. Thereafter, a thorough frisking of the said passenger is carried out before Shri. Mayur Joshi, Superintendent, wherein nothing else objectionable is found.

5. Thereafter, the AIU officer calls Mr. Soni Kartikey Vasantrai, Government Approved Valuer and informs him that aforesaid suspected gold articles have been recovered from a passenger and he is required to come to the office of the AIU situated at SVPI Airport, Ahmedabad for valuation and to ascertain the purity of the aforesaid suspected gold articles recovered from the passenger. In reply, the Government Approved Valuer informs the officer that he will come at the SVPIA Airport by 06.00 am in the morning of to ascertain the same.

6. Mr. Soni Kartikey Vasantrai, Government Approved Valuer arrives at the AIU office at about 07.30 am and the officer introduces him to us the panchas as well as the passenger. The officers give the aforesaid suspected gold articles recovered from the passenger to the Govt. Valuer. After weighing the said aforesaid gold articles in his weighing scale, Mr. Kartikey Vasantrai Soni informs that the 08 broken pieces of thick gold wire coated with white rhodium are weighing 648.200 grams, 03 gold bangles coated with white rhodium are weighing 150.800 grams and 01 gold ring is weighing 16.600 grams, as such the total weight of the aforesaid gold articles is 815.600 grams.

Before me,


23/06/25

(Nimit Dosi)
Inspector of Customs (AIU)
SVPI Airport, Ahmedabad

Panch 1.

Vijay
23/06/25

Panch 2.

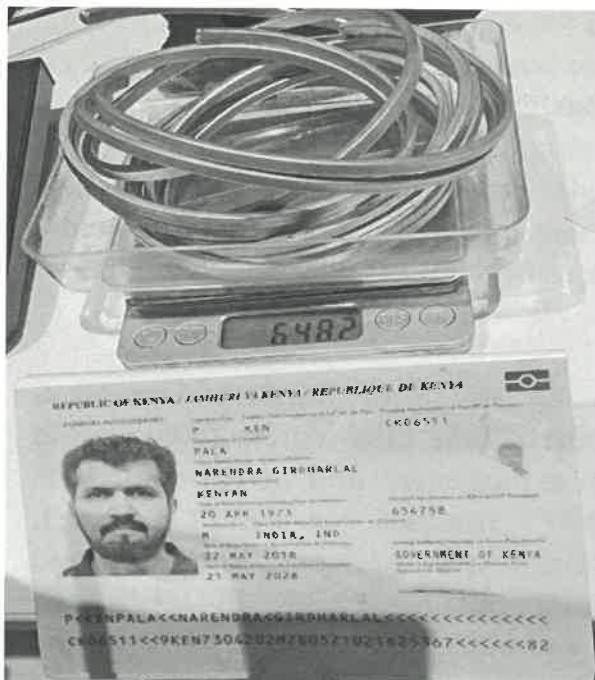
P.K.Chaudhuri
23/06/25



(Shri Narendra Girdharlal Pala)
Pax

23-4-25

Photographs of the same are as under:



Before me,

Dosi Dosi
23/04/25

(Nimit Dosi)
Inspector of Customs (AIU)
SVPI Airport, Ahmedabad

Panch 1. *Vijay Patel*
23/04/25

Panch 2. *P. K. Chaudhuri*
23/04/25

[Signature]
(Shri Narendra Girdharlal Pala)
Pax

23-4-25

7. After examining the aforesaid gold articles, the Government Approved Valuer confirms that these articles are made of gold. Shri Soni Kartikey Vasantrai vide certificate no. 097/2025-26 dated 23.04.2025 certifies that the 08 broken pieces of thick gold wire coated with white rhodium weighing 648.200 grams having purity 750.00/18k having market value of Rs. 4890669/- and tariff value of Rs. 4334747/-, 03 gold bangles coated with white rhodium weighing 150.800 grams having purity 999.00/24k having market value of Rs. 1517048/- and tariff value of Rs. 1344605/- and 01 gold ring weighing 16.600 grams having purity 999.00/24k having market value of Rs. 166996/- and tariff value of Rs. 148014/-, total weighing 815.600 grams having total market value of Rs. 6574713/- and total tariff value of Rs. 5827366/-.

The market value of the aforesaid Gold & tariff value as per the Notification No. 24/2025-Customs (N.T.) dated 15.04.2025 (gold) and Exchange Rate Notification No.: 25/2024 dated 18.04.2025, the calculation of total market value based on the unit market value of gold @ 100600 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 @ 89164.80 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	Broken Pieces of Thick Gold Wire Coated with White Rhodium	8	648.200	750.00 18Kt	4890669	4334747
2	Gold Bangles Coated with White Rhodium	3	150.800	999.0 24Kt	1517048	1344605
3	Gold Ring	1	16.600	999.0 24Kt	166996	148014
Total		12	815.600		65,74,713	58,27,366

Before me,

Panch 1.

Vijay
23/4/25


(Nimit Dosi)
Inspector of Customs (AIU)
SVPI Airport, Ahmedabad

Panch 2.

P.H.Chandhukar
23/4/25


(Shri Narendra Girdharlal Pala)
Pax

23-4-25

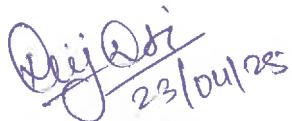
8. On being asked by the AIU officer, in the presence of we the panchas, the passenger produces the following documents:-

- i) Copy of Passport No. CK06511 issued Government of Kenya on 22.05.2018 valid up to 21.05.2028.
- ii) Boarding pass dated 23.04.2025 of Air Arabia G9418 from Sharjah to Ahmedabad seat No.19E SEC No. 0044.

9. The AIU officer informs that the copies of travelling documents and identity proof documents mentioned above are being taken into possession for further investigation and are signed by we, the panchas and the passenger. We the panchas as well as the passenger put our 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.

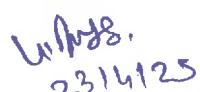
10. Thereafter, the AIU Officer informs we the panchas as well as the passenger that aforesaid gold articles i.e. Broken Pieces of Thick Gold Wire Coated with White Rhodium were concealed in boxes of piston ring to give an impression that the same were machine parts. Further, the gold ring and bangles were also concealed inside the said green handbag and no declaration was made in respect of any of these items before the Customs authorities. As such, the aforesaid gold articles recovered from the said passenger are attempted to be smuggled to India with intent to evade payment of Customs duty which is a clear violation of the provisions of Customs Act, 1962. Thus, the AIU officers inform that they have a reasonable belief that the aforesaid gold articles are being attempted to be smuggled by the said passenger and are liable for confiscation as per the provisions of Customs Act, 1962; hence, the aforesaid gold articles are being placed under seizure.

Before me,

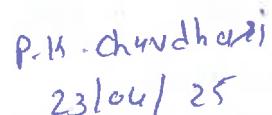

Nimit Dosi
23/04/25

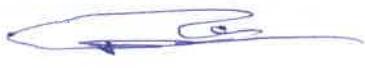
(Nimit Dosi)
Inspector of Customs (AIU)
SVPI Airport, Ahmedabad

Panch 1.


P. H. Chundharia
23/04/25

Panch 2.


Shri Narendra Girdharlal Pala
23/04/25


(Shri Narendra Girdharlal Pala)
Pax


23/04/25

11. The officer, then, in presence of we the panchas and in the presence of the said passenger places the 08 broken pieces of thick gold wire coated with white rhodium weighing 648.200 grams having purity 750.00/18k having market value of Rs. 4890669/- and tariff value of Rs. 4334747/-, 03 gold bangles coated with white rhodium weighing 150.800 grams having purity 999.00/24k having market value of Rs. 1517048/- and tariff value of Rs. 1344605/- and 01 gold ring weighing 16.600 grams having purity 999.00/24k having market value of Rs. 166996/- and tariff value of Rs. 148014/-, total weighing 815.600 grams having total market value of Rs. 6574713/- and total tariff value of Rs. 5827366/- belonging to Shri Narendra Girdharlal Pala in a transparent plastic box and after placing the packing list on the same, ties it with white thread and seals it with the Customs seal. The Customs seal on the plastic boxes is sealed in such a manner that same cannot be opened without tempering the Customs seal.

12. We, the above mentioned panchas, the AIU officer as well as the passenger have put our dated signature on the packing list placed over the aforesaid plastic box as a token of having packed and sealed the same in our presence and in the presence of the passenger. The said sealed transparent plastic box containing aforesaid gold articles, is handed over to the Ware House In-charge, SVPI Airport, Ahmedabad vide Ware House Entry No. 7345 dated 23.04.2025.

13. Further, the 03 Boxes marked as Piston Ring Set used for concealment of the aforesaid 08 Broken Pieces of Thick Gold Wire Coated with White Rhodium and 01 Plastic pouch used for concealment of the aforesaid 03 Gold Bangles Coated with White Rhodium are also seized and placed in another transparent plastic box and after placing the packing list on the same, ties it with white thread and seals it with the Customs seal.

Before me,

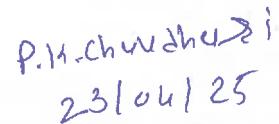

23/4/25

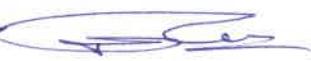
(Nimit Dosi)
Inspector of Customs (AIU)
SVPI Airport, Ahmedabad

Panch 1.


V. Doshi
23/4/25

Panch 2.


P.H. Chavda
23/4/25



(Shri Narendra Girdharlal Pala)
Pax


23-4-25

The Customs seal on the plastic boxes is sealed in such a manner that same cannot be opened without tempering the Customs seal.

14. We, the above mentioned panchas, the AIU officer as well as the passenger have put our dated signature on the packing list placed over the aforesaid plastic box as a token of having packed and sealed the same in our presence and in the presence of the passenger. The said sealed transparent plastic box containing aforesaid Material used for concealment of the aforesaid gold articles, is handed over to the Ware House In-charge, SVPI Airport, Ahmedabad vide Ware House Entry No. 7346 dated 23.04.2025.

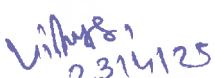
15. Nothing else is seized or taken over from the said passenger except what has been mentioned above in the panchnama. No threat, coercion or inducement is made during the entire Panchnama proceedings. No religious sentiments of the passenger are hurt during the course of Panchnama. The Panchnama is recorded on a computer installed in the office of the Air Intelligence Unit at SVPI Airport, Ahmedabad 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 the panchas, the AIU Officer as well as the passenger put our dated signature on it as a token of its truth and correctness. The Panchnama concluded in a peaceful manner at approx 11.00 AM on 23.04.2025.

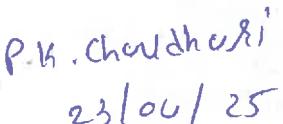
Received
copy of Panchnama
23-4-25
GEOV
23-4-25

Before me,


23/04/25

(Nimit Dosi)
Inspector of Customs (AIU)
SVPI Airport, Ahmedabad

Panch 1. 
23/04/25

Panch 2. 
23/04/25



(Shri Narendra Girdharlal Pala)
Pax

23-4-25

ANNEXURE 'A'

VALUATION CERTIFICATE OF EIGHT BROKEN PIECES OF THICK GOLD WIRE COATED WITH WHITE RHODIUM, THREE GOLD BANGLES COATED WITH WHITE RHODIUM & ONE GOLD RING RECOVERED FROM NARENDRA GIRDHARLAL PALA AT SVPI AIRPORT, AHMEDABAD ON 23.04.2025.

Certificate No: 097 / 2025-26

Dated: 23/04/2025

This is to certify that I have checked and examined Eight Broken Pieces of Thick Gold Wire Coated with White Rhodium, Three Gold Bangles Coated with White Rhodium & One Gold Ring totally weighing **815.600** Grams recovered from Pax. **Narendra Girdharlal Pala** having Kenyan Passport No. **CK06511** Residing at Mlimani, B4, Kisumu, Kenya, travelling by Air Arabia Flight No: G9-418 From Sharjah to Ahmedabad, Arrived on: 23-04-2025 at SVPI Airport, Ahmedabad. The details of purity of said Gold is certified in the table given below.

The market value of the aforesaid Gold & tariff value as per the Notification No. 24/2025- Customs (N.T.) dated 15.04.2025 (gold) and Exchange Rate Notification No.: 25/2024 dated 18.04.2025, the calculation of total market value based on the unit market value of gold @ 100600 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 @ 89164.80 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	Broken Pieces of Thick Gold Wire Coated with White Rhodium	8	648.200	750.00 18Kt	4890669	4334747
2	Gold Bangles Coated with White Rhodium	3	150.800	999.0 24Kt	1517048	1344605
3	Gold Ring	1	16.600	999.0 24Kt	166996	148014
Total		12	815.600		6574713	5827366

Place: Ahmedabad

Date: 23/04/2025



K. Kartikey. V. Soni
23/04/25

(SONI KARTIKEY VASANTRAI)

Pax
23-4-25

Qr: Certificate-No:097-2025-26 Dated:23.04.2025 The Asst/Deputy Commissioner (AIU) Svpi Customs Ahmedabad Recovered From Narendra Girdharlal Pala

*P1 - V. Soni
23/04/25*

*P2 - P. K. Chudhury
23/04/25*



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



www.kvjewels.in



info@kjewels.in



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



**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/10-05/AIU/A/2025-26

Date. 23.04.2025

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

In exercise of power conferred under sub-section (1) of Section 110 of the Customs Act, 1962, I, the undersigned, order to place 08 broken pieces of thick gold wire coated with white rhodium weighing 648.200 grams having purity 750.00/18k having market value of Rs. 4890669/- and tariff value of Rs. 4334747/-, 03 gold bangles coated with white rhodium weighing 150.800 grams having purity 999.00/24k having market value of Rs. 1517048/- and tariff value of Rs. 1344605/- and 01 gold ring weighing 16.600 grams having purity 999.00/24k having market value of Rs. 166996/- and tariff value of Rs. 148014/-, total weighing 815.600 grams having total market value of Rs. 6574713/- and total tariff value of Rs. 5827366/- as on 23.04.2025 smuggled by Shri Narendra Girdharlal Pala 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 Narendra Girdharlal Pala in form of aforesaid gold articles which were concealed in his green handbag at the time of examination of the passenger. The said proceedings were recorded under the Panchnama dated 23.04.2025 drawn at SVPI Airport, Ahmedabad.

2. The gold which was recovered from the passenger is being seized as under:

SR. No.	Certificate no.	Details of Items	PCS	Net Weight in Gram	Purity	Market value (Rs)	Tariff Value (Rs)
1	097/2025-26 dated 23.04.2025	Broken Pieces of Thick Gold Wire Coated with White Rhodium	8	648.200	750.00 18Kt	4890669	4334747
2		Gold Bangles Coated with White Rhodium	3	150.800	999.0 24Kt	1517048	1344605
3		Gold Ring	1	16.600	999.0 24Kt	166996	148014
Total		12	815.600			65,74,713	58,27,366

3. Further, in exercise of powers conferred under sub-section (3) of Section 110 of the Customs Act, 1962, I, undersigned, also order to place the packing material (i.e 03 Boxes marked as Piston Ring Set used for concealment of the aforesaid 08 Broken Pieces of Thick Gold Wire Coated with White Rhodium and 01 Plastic pouch used for concealment of the aforesaid 03 Gold Bangles Coated with White Rhodium) under seizure on the reasonable belief that the same was used for packing and concealment of the above-mentioned gold items which was attempted to be smuggled into India in violation of Section 77, Section 132 and Section 135, of the Customs Act, 1962.

Date : 23.04.2025
Place: SVPI Airport, Ahmedabad

(Mayur Joshi)
Superintendent, Customs (AIU)
SVPI Air Port, Ahmedabad.

Mayur Joshi
23-04-25

Statement of Shri Narendra Girdharlal Pala son of Shri Girdharlal Jerambhai Pala, holding Kenya Passport No. CK06511, DOB: 20.04.1973 (age: 52 years) residing at Milimani B4, Kisumu, Kenya, recorded under Section 108 of the Customs Act, 1962 on 23.04.2025. in presence of Shri Mayur Joshi, Superintendent, AIU, SVPIA, Ahmedabad.

I, Shri Narendra Girdharlal Pala son of Shri Girdharlal Jerambhai Pala holding Kenya Passport No. CK06511, DOB: 20.04.1973 (age: 52 years) residing at Milimani B4, Kisumu, Kenya, 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 23.04.2025 in response to the summon dated 23.04.2025 issued to me under Section 108 of the Customs Act, 1962. Before giving my statement, I have been explained the provisions of Section-108 of the Customs Act, 1962, wherein, I have been made to understand that I have to give my true and correct statement. I have been explained that if my statement is found to be false or incorrect, action can be taken against me under the provisions of the Indian Penal Code. I have also been explained that my statement can be used as legal evidence against me or any other person in the Court of Law. Now, I give my statement in question answer form as under:

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

Ans- My name is Shri Narendra Girdharlal Pala son of Shri Girdharlal Jerambhai Pala, age: 52 years and my address stated above are true and correct. I am a businessman and I am running a firm namely M/s. Alfa Machineries Ltd., situated in Kisumu town in Kenya. I have been living in Kenya since 1991. I and my wife Smt. Sonal Narendra Pala age: 50 Years, working as housewife are living in Kenya and my daughter Ms. Shivani Narendra Pala, age: 24 years, student is presently studying in University of Nottingham, UK. I am educated upto 10th Standard from Ganesh Vidyalaya, Rajkot. My PAN no. is GWEPP3934E. My address in India is House no. 806, Sai Bhupat Raw House, Paligram Road, Sachin Surat-394230.

Q.2 Please explain regarding your overseas travel?

Ans- I am living in Kenya and I come to India frequently for various social functions as well as for business purpose. Last time I had travelled to India on 23.03.2025 and returned to Kenya on 03.02.2025. Thereafter, I had come to India today i.e. on 23.04.2025

Q.3 Please peruse Panchnama dated 23.04.2025 drawn at SVPI Airport, Ahmedabad and offer your comments.

Before me


(Mayur Joshi)
 Superintendent (AIU)
 Customs, Ahmedabad


 Shri Narendra Girdharlal Pala

23-4-25

Ans- I have perused the said Panchnama dated 23.04.2025 drawn at Arrival hall of Terminal-2 of SVPI Airport, Ahmedabad and I state that I have been present during the entire course of the said panchnama and I agree with the contents of the said Panchnama. In token, I put my signature on last page of the panchnama. I state that while I came to India, I brought 08 broken pieces of thick gold wire coated with white rhodium weighing 648.200 grams having purity 750.00/18k which was disguised as Piston rings and kept in Piston ring boxes with an intent to smuggle the same into India. Further I brought 03 gold bangles coated with white rhodium weighing 150.800 grams having purity 999.00/24k and 01 gold ring weighing 16.600 grams having purity 999.00/24k with me while arriving at the SVPIA, Ahmedabad. However, I did not declare any of these items before the Customs authorities with an intent to avoid payment of Customs duty and make some profit by selling the same. However, when I crossed the Customs Green Channel, the officers of Air Intelligence Unit, Customs apprehended me and found the aforesaid gold items in my possession. The Customs officers got the above items examined and evaluated by a Government approved valuer and he gave a report indicating that 08 broken pieces of thick gold wire coated with white rhodium weighing 648.200 grams having purity 750.00/18k were having market value of Rs. 4890669/- and tariff value of Rs. 4334747/-, 03 gold bangles coated with white rhodium weighing 150.800 grams were having purity 999.00/24k having market value of Rs. 1517048/- and tariff value of Rs. 1344605/- and 01 gold ring weighing 16.600 grams having purity 999.00/24k was having market value of Rs. 166996/- and tariff value of Rs. 148014/. As such the total weight of these items is 815.600 grams and they are having total market value of Rs. 6574713/- and total tariff value of Rs. 5827366/-.

Q.4 Who purchased the aforesaid gold items which were recovered during the Panchnama proceeding on 09.10.2024 at SVPI Airport, Ahmedabad?

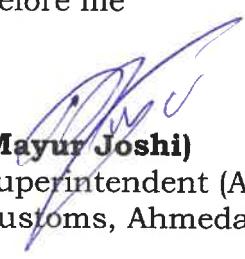
Ans - I had purchased gold from Kenya market and I converted the same into aforesaid items in my shop.

Q.5 Whether you were engaged in any smuggling activity in the past?

Ans- I state that while coming to India on my previous visit on 23.01.2025, I and my wife had carried 18 Kt gold bangles weighing appx. 200 grams. I state that at that time, I or my wife had not declared the same before the Customs authorities and we had not paid any duty on the same.

Q.6:- Please narrate the events on 23.04.2025 at the time of arrival at Ahmedabad Airport?

Before me


(Mayur Joshi)
 Superintendent (AIU)
 Customs, Ahmedabad


 Shri Narendra Girdharlal Pala

23-4-25

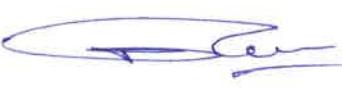
Ans:- On arrival at Green channel of SVPI Airport at Ahmedabad on 23.04.2025, I was intercepted by the Customs Officers when I tried to exit through the green channel with my baggage. During examination of my baggage, the aforesaid gold items i.e. 08 broken pieces of thick gold wire coated with white rhodium weighing 648.200 grams having purity 750.00/18k and kept in Piston ring boxes, 03 gold bangles coated with white rhodium weighing 150.800 grams having purity 999.00/24k and 01 gold ring weighing 16.600 grams having purity 999.00/24k were recovered from my possession. Thereafter, the AIU officers called a government approved valuer who examined the said bangles and gave valuation report no. 097/2025-26 dated 23.04.2025 in respect of the aforesaid gold items. The Government approved valuer gave a report indicating that 08 broken pieces of thick gold wire coated with white rhodium weighing 648.200 grams having purity 750.00/18k were having market value of Rs. 4890669/- and tariff value of Rs. 4334747/-, 03 gold bangles coated with white rhodium weighing 150.800 grams were having purity 999.00/24k having market value of Rs. 1517048/- and tariff value of Rs. 1344605/- and 01 gold ring weighing 16.600 grams having purity 999.00/24k was having market value of Rs. 166996/- and tariff value of Rs. 148014/-. As such the total weight of these items is 815.600 grams and they are having total market value of Rs. 6574713/- and total tariff value of Rs. 5827366/-. Thereafter, the AIU officers seized the aforesaid gold items as the same had been attempted to be smuggled into India by me. I state that I had deliberately made the aforesaid gold items so that they look like piston rings and then placed the same in piston ring boxes so that these can pass as piston rings and I may be able to evade payment of Customs duty thereon. Similarly, I had concealed the aforesaid 3 24 Kt bangles by coating them with white rhodium so that the same may pass as silver items and tried to smuggle the same along with aforesaid 24 Kt. gold ring. However, the same were apprehended by the Customs officers when I tried to clear the Customs green channel. In token of its correctness of the aforesaid Panchnama, I have put my dated signature on the last page of the said Panchnama.

Q.7:- Please state specifically why you had opted for green channel without declaring the dutiable goods?

Ans: -I state that I was aware that smuggling of gold without payment of Customs duty is an offence. I was aware of the fact that I had concealed gold in the form of aforesaid gold items but I did not make any declarations in this regard to evade payment of Customs duty. I have opted for green channel so that I can attempt to smuggle the gold without paying customs duty.

Before me


(Mayur Joshi)
 Superintendent (AIU)
 Customs, Ahmedabad


 Shri Narendra Girdharlal Pala

23-4-25

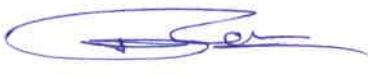
Q.8:- Please provide your bank account details, property details and PAN card number?

Ans: - I don't have any bank account or property in India but my wife is having account no. 50100700141467 in HDFC Bank, Limda Chowk branch, Rajkot. My PAN no. is GWEPP3934E. My address in India is House no. 806, Sai Bhupat Raw House, Paligram Road, Sachin Surat-394230, which is presently being used as residence of my sister Smt. Ramaben Shashikant Jogia. Her phone no. is 9909259111.

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


(Mayur Joshi)
Superintendent (AIU)
Customs, Ahmedabad


Shri Narendra Girdharlal Pala

23-4-25