



प्रधानआयुक्त का कार्यालय, सीमाशुल्क, अहमदाबाद

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

दूरभाष : (079) 2754 4630 फैक्स : (079) 2754 2343 ई-मेल: cus-ahmd-adj@gov.in

DIN: 20260571MN000000A919

F. No.: VIII/10- 04/SVPIA-B/O&A/HQ/2026-27

Date: 08.05.2026

SHOW CAUSE NOTICE

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

BRIEF FACTS OF THE CASE:

On the basis of the receiving of a telephonic call from CISF regarding a suspected passenger in departure hall of SVPI Airport who is planning to depart by Spicejet Flight No. SG15 from Ahmedabad to Dubai on 16.11.2025. the officers of Air Intelligence Unit (AIU), SVPIA, Customs Ahmedabad, intercepted a male passenger named **Shri Raumin Bharat Kumar Shah** (D.O.B. 10.11.1977) (hereinafter referred to as the said “passenger/Noticee”), residing at C-604, Samyaka Apartment, Bakeri City, Nr. Sivanta Apartment Vejalpur, Ahmedabad (address as per passport), holding an Indian Passport No.X8085099, who was about to fly to Dubai (DXB) from Ahmedabad (AMD) on 16.11.2025 via Spicejet flight No. SG15, from the Boarding Gate No.04 of the departure hall of the Terminal-2 of SVPIA, Ahmedabad, without making any declaration to the Customs authority for the foreign currency carried. Further, the passenger was waiting to board the Spicejet flight No. SG15 which was scheduled to depart to Dubai, after clearing Immigration and CISF Security scanning. As the passenger was waiting for boarding the flight in waiting area near boarding gate No. 04, the AIU officer along with the panchas intercepted the passenger in waiting area. Passenger’s personal search and examination of his baggage was conducted in presence of two independent witnesses, and the proceedings thereof were recorded under the Panchnama dated 16.11.2025 (**RUD – 01**).

2. The Customs officers introduced themselves to the said passenger by showing their identity cards and enquired whether he was carrying any foreign currency or any restricted, prohibited, or contraband goods under the provisions of the Customs Act, 1962, to which he replied in the negative. Thereafter, the officers requested the passenger to accompany them to the Customs office situated in the Departure Hall, Ground Floor, Terminal-2 of the airport, and informed him that they intended to conduct his personal search as well as the search of his baggage. The passenger was informed of his right to be searched before a Gazetted Officer or a Magistrate, upon which he opted to be searched before a Gazetted Officer. Prior to conducting the search, the AIU officers offered themselves for personal search, which the passenger declined, stating that it was not necessary and that he had full faith in the officers. The Customs officers further enquired whether the passenger had anything to declare before Customs, to which he again replied in the negative.

2.1. Whereas during personal search of the passenger Shri Raumin Bharat Kumar Shah, the officers searched 02 trolley bag (one red colour and one black colour bag) and two hand bags (each brown colour of different shades) of the passenger and AIU officers found 02 white colour Envelopes (200 notes in each envelope) i.e. total 400 Notes each of 100 US Dollars denomination, total

amounting to \$40,000 concealed and placed in one of the Brown Colour Handbags of Shri Raumin Bharat Kumar Shah.

2.2. Whereas, the Customs officers further informed that the search and preparation of a detailed inventory was required to be done and the same was to be conducted inside the AIU Office located at the Arrival Hall of Terminal 2 of the SVPI Airport and requested the said passenger to carry his baggage in as such condition.

2.3. On reaching the AIU Office at the Terminal -2 building, the officers, then, in presence of the passenger and the panchas started counting the foreign currency notes recovered from the passenger and prepared a detailed inventory of the same. During counting, it was noticed that 400 USD currency notes of each denomination of \$100, thus in Total of \$ 40,000 were recovered from the baggage of the said passenger.

2.4. The following currency in its denomination and number were found to be carried by the passenger; -

Denomination of Foreign Currency seized from Mr. Raumin Bharat Kumar Shah under Panchnama dtd. 16.11.2025 while departing via Spicejet flight No. SG15on 16.11.2025from Ahmedabad to Dubai holding Indian Passport No. X8085099.						
Sl. No	Foreign Currency	Foreign Currency Notes (Denomination)	Number of Notes	Exchange Rate of one unit of foreign currency equivalent to Indian Rupees as per Noti. No. 41/2025-Customs (N.T.) dtd. 07.11.2025 (taken as per exported goods)	Value equivalent to Indian Currency (taken as per exported goods)	Recovered from
1	US Dollar	100	400	87.75	35,10,000/-	Brown Colour Hand Bag
Grand Total					35,10,000/-	

2.5. The value of foreign currency in Indian rupees as per exchange rate on dated 16.11.2025 was equivalent to Rs. 35,10,000/- (Rs. Thirty-Five lakhs and Ten thousand only). The Custom officers asked the said passenger whether he has any receipt of purchase of foreign currency to which he said he did not have any receipt of purchase of foreign currency.

2.6. The passenger was further investigated and the following documents were produced by Shri Raumin Bharat Kumar Shah for further investigation: -

1. Boarding pass of SG-15 (Seat No. 1F) from Ahmedabad to Dubai dated 16.11.2025.
2. Copy of Passport No. X8085099 issued at Dubai on 12.04.2023 valid up to 11.04.2033.
3. Copy of Aadhar Card No. 711967326668 of Shri Raumin Bharat Kumar Shah.
4. Copy of PAN Card No. BKYPS3487C of Shri Raumin Bharat Kumar Shah.

2.7 Thereafter, the above said total Foreign currency equivalent to Indian Rs.35,10,000/-(Rupees Thirty Five Lakhs and Ten Thousand Only) as per Annexure-A (**RUD-02**) was placed under seizure by the officers of Customs under the reasonable belief that the said foreign currency was liable for confiscation under the Customs Act, 1962 and Foreign Exchange Management Act, 1999 read with Foreign Exchange Management (Export and Import of

Currency) Regulations, 2016. The detailed list of serial number of currencies was also prepared (Annexure – A). The said foreign currency equivalent to Rs.35,10,000/- (Rupees Thirty Five Lakhs and Ten Thousand Only)- were seized under Seizure Memo/Packing List dated 16.11.2025 (**RUD-03**) in respect of case of smuggling of foreign currency booked against Shri Raumin Bharat Kumar Shah.

STATEMENT OF SHRI RAUMIN BHARAT KUMAR SHAH:

3. A statement dated 16.11.2025 (**RUD No. 04**) of Shri Raumin Bharat Kumar Shah was recorded under Section 108 of the Customs Act, 1962, wherein he inter alia stated his personal details like name, address, family details, mobile number and Aadhar Number and PAN number as mentioned in the statement.

3.1. On being enquired, Shri Raumin Bharat Kumar Shah stated that he is working as the Group IT Head at Goenka Hospital, Piplaj, Gandhinagar. He further stated that Goenka Hospital had started two new units in the UAE approximately six months prior.

3.2. On being further questioned, Shri Raumin Bharat Kumar Shah stated that on the previous day he had received a call from Shri Apurva Rameshbhai Goenka, owner of Goenka Hospital and partner of M/s Agastya Nutrifood Industries LLP, from Dubai, instructing him to collect certain documents and two white sealed envelopes from the company management at Gandhinagar and carry the same to Dubai for handing over to the management in the UAE for the purpose of purchasing new machinery to address certain existing technical issues.

3.3. With regard to the procurement of foreign currency, Shri Raumin Bharat Kumar Shah reiterated that he had been instructed by Shri Apurva Rameshbhai Goenka to collect the said documents and two sealed envelopes from the company management at Gandhinagar and deliver them to the HR management of the company's UAE units for the aforesaid purpose. He stated that he was not aware that the said envelopes contained any foreign currency.

3.4. Shri Raumin Bharat Kumar Shah further admitted that he was not aware that he was carrying foreign currency illegally to Dubai and, therefore, did not declare the same before Customs. He stated that the foreign currency was concealed in two white envelopes kept inside one of his brown handbags.

3.5. Shri Raumin Bharat Kumar Shah further stated that he was unaware that carrying a large amount of foreign currency without legitimate documents and without declaration before Customs constitutes was an offence under the provisions of the Customs Act, 1962. He admitted that he had neither filed any declaration before Customs nor possessed any documentary evidence regarding the lawful procurement of the said foreign currency from any authorised dealer. He further admitted that if such concealed foreign currency is detected by Customs officers, the same is liable for seizure and confiscation under the Customs Act, 1962.

3.6. Shri Raumin Bharat Kumar Shah perused the Panchnama dated 16.11.2025 and affixed his dated signature thereon in token of having accepted the contents and proceedings recorded therein.

4. Another statement dated 20.02.2026 (**RUD No. 05**) of **Shri Raumin Bharat Kumar Shah** was recorded under Section 108 of the Customs Act, 1962 after issuing summons to him, wherein he inter alia stated that in the normal course of foreign business transactions of M/s. Agastya Group of Companies, payments are received from foreign clients in foreign currencies such as Euro, US Dollars, and Dirhams, both in cash and through online remittances via foreign banks. He further stated that such payments are received through banks situated in Dubai and other foreign countries from various clients. He added that the currency is subsequently exchanged into US Dollars through various foreign exchange dealers in Dubai, such as Al Ansari Exchange LLC, Orient Exchange Company LLC, GCC Exchange LLC, etc. The said US Dollars are then utilised for meeting miscellaneous expenses such as exhibition expenses, travelling, and other incidental expenses. He further stated that any unspent US Dollars are brought back to India by employees, including himself, within the permissible limits, and over a period of time, such amounts accumulate. He stated that the foreign currency of USD 40,000 carried by him on 16.11.2025 represented such accumulated unspent funds and miscellaneous savings.

4.1. On being further enquired, he stated that the two sealed white envelopes containing the currency were handed over to him by the company management at Gandhinagar on the directions of Shri Apurva Goenka, Owner of Goenka Hospital. He further stated that the same were to be delivered to the HR Management of the company's units in the UAE along with certain supporting documents for the purpose of purchasing new machinery, setting up large IT enterprise infrastructure, and meeting related expenses such as hotel, food, travel, and contingency expenses.

4.2. On being enquired, he stated that he was travelling for the first time on behalf of M/s. Agastya Nutrifood Industries LLP, India, for finalisation and procurement of machinery and for setting up IT infrastructure to resolve existing technical issues, which also involved expenses such as hotel, food, travel, and other contingencies. He admitted that, due to lack of awareness of the relevant provisions of the Customs Act, 1962 and the rules framed thereunder, he failed to make a proper declaration before Customs. He further stated that, according to him, the act was due to ignorance of law and not with any mala fide intention.

4.3. Further on being asked about the purpose behind carrying the given foreign currency through international travel and whether he wasn't aware of the corresponding provisions in the Indian Customs Act and the rules framed thereunder regarding the permissible amount of carrying the foreign currency he emphasised that as he was going for the first time on behalf of M/s Agastya Nutrifood Industries LLP, India for the finalization and to purchase some new machinery, setting up large IT enterprise Infrastructure to sort out the existing technical issue which also include various expenses like hotel, food, travel and contingency amount etc. in Dubai for which a consideration amount with legal documents were required to carry in person. Therefore, he was under the impression of the legality of the said amount. He admitted that hence due to the unawareness of the corresponding laws of Indian Customs Act and the rules framed thereunder for which he failed to make a proper declaration to the Customs in this regard. Hence according to him this act was out of unawareness only and not because of any other malafide intention.

STATEMENT OF APURVA RAMESHBHAI GOENKA:

5. A statement dated 20.02.2026 (**RUD No. 06**) of Shri Apoorva Goenka was recorded under Section 108 of the Customs Act, 1962, wherein he inter alia

stated that Mr. Raumin Bharat Kumar Shah is my Group Head IT in Goenka Hospital (Company), Piplaj, Gandhinagar and M/s. Agastya Group of Companies.

5.1. On being enquired, Shri Apoorva Goenka has stated that his business is spread at various foreign countries across the globe including UAE, Saudi Arabia, Oman and others GCC countries by way of subsidiary companies in different names. Like M/s Allions Packaging Industries UAE based in UAQ (Umm-Al-Quwain) where he holds the chair of Managing Director.

5.2. On being enquired, Shri Apoorva Goenka has stated that M/s. Agastya Nutrifood Industries LLP, India is an equity shareholder in M/s. Allions Packaging Industries UAE based in UAQ (Umm-Al-Quwain). M/s. Austin Nutrifood Industries LLC, UAE are also an equity shareholder in M/s. Allions Packaging Industries UAE based in UAQ (Umm-AL-Quwain), wherein funds are transferred from M/s. Agastya Nutrifood Industries LLP, his Indian company to his foreign group of companies through Indian banks in order to meet necessary day to day running expenses along with procuring machinery for manufacturing goods. These day to day running expenses including hotel expenses, foods expenses travelling expenses, medical expenses etc for meeting the Misc expenses for his employees travelling to UAE and other parts of Countries. In support of these miscellaneous expenses, he has submitted bill/Contract No. QUO-171088-G5H2D8 dated 02.10.2025 amounting to AED 76, 335/- wherein the expense in the name of M/s. Austin Nutrifood Industries LLC, UAE have been incurred in cash toward the product promotion/Exhibition fee at Foreign based Exhibition held at Dubai during F.Y 2025-26, expenses of which have been borne by M/s. Agastya Nutrifood Industries LLP, i.e. his Indian Company. The sources of similar such bearing expenses through banking transactions on behalf of M/s. Agastya Nutrifood Industries LLP.

5.3. On being asked about source of the Foreign Currency 40,000/- USD with denomination of 100 all notes equivalent to INR 35,10,000/- carried by Shri Raumin Bharat Kumar Shah on 16.11.2025 during his departure from SVPIA Ahmedabad, Shri Apoorva Goenka has replied that in normal course of their foreign business transactions they receive the payment from their foreign clients in foreign currencies like EURO, Dollars and Dirham in cash as well through online remittances through foreign banks Bank of Baroda, Deira branch, Dubai (A/c No;900302200022704) and (A/c No;90030200022323) from which payments are received from other banks like Al-Raji Bank, Central Bank of Dubai from our clients. Further the currency is exchanged in US dollars through Al Ansari Exchange, UAE Exchange etc. These US dollars are further used for exhibition, traveling and Misc expenses. Further the unspent US dollars are further carried back to India by him and his colleagues in cash in permissible limit. This money in US dollars further gets accumulated over a period of time. This Foreign Currency 40,000/- USD being carried by Shri Raumin Bharat Kumar Shah on 16.11.2025 was the accumulation of such unspent money and their other Misc savings.

5.4. In his statement, Shri Apoorva Goenka also emphasized that Shri Raumin Bharat Kumar Shah, Group head-IT in Goenka Hospital(Company), Piplaj, Gandhinagar and M/s Agastya Group of Companies was going first time on behalf of M/s Agastya Nutrifood Industries LLP, India for finalization and procurement of various IT services in Dubai for which a consideration amount was required to carry in hand and he was under the impression of the legality of the carrying the 40,000/- US dollars alongwith with him and hence due of ignorance of law he failed to make a proper declaration to the Customs in this

regard. Hence this act was out of ignorance only and not because of any other malafide intention.

6. Further Statement of Sh. Apurva Rameshbhai Goenka, owner of Goenka Hospital (Company) was recorded under Section 108 of the Customs Act, 1962 on 25.04.2026 (**RUD No. 07**), wherein he, inter alia, on being asked with reference to his earlier statement dated 20.02.2026, whether while the unspent US dollars from their foreign entities carried back to India by him and his colleagues in cash were declared by him or his colleagues at Customs counter while arriving in India, he admitted that he or his colleagues did not declare about the foreign currency in Customs unknowingly on any of the occasion while arriving in India from abroad.

SUMMATION:

7. The aforementioned proceedings indicates that **Shri Raumin Bharat Kumar Shah** attempted to clear the aforesaid foreign currency out of India having the Market Value equivalent to Indian Rs. 35,10,000/- (Rupees Thirty Five lakhs and Ten thousand only) liable for confiscation under the provisions of Section 111 of the Customs Act, 1962 and therefore the same was placed under seizure vide Order dated 16.11.2025 issued under the Provisions of Section 110(1) and 110(3) of the Customs Act, 1962 under reasonable belief that the subject Foreign Currency is liable for confiscation under Section 111 of the Customs Act, 1962.

8. During the recording of the statement of Shri Raumin Bharat Kumar Shah, it appeared that the export of foreign currency was planned by Shri Apruva Rameshbhai Goenka, Owner of Goenka Hospital, who directed him to collect certain documents and two white sealed envelopes from the Company Management at Gandhinagar and carry the same to Dubai for handing them over to the Management in the UAE. The above facts were admitted by both Shri Raumin Bharat Kumar Shah and Shri Apruva Rameshbhai Goenka in their statements recorded under Section 108 of the Customs Act, 1962.

9. During the recording of statement of Shri Apruva Rameshbhai Goenka, he has admitted that Shri Raumin Bharat Kumar Shah was carrying foreign currency of amounting 40,000 US dollars alongwith him and he has failed to make a proper declaration to the Customs in this regard. The fact that the total recovered and seized foreign currency 40,000 US dollars was handed over by him to Shri Raumin Bharat Kumar Shah which was disclosed by him in their statement.

10. RELEVANT LEGAL PROVISIONS:

A. The Custom Act, 1962:

Section 2(22): "goods" includes

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

Section 2(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;

Section 2(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;

Section 11H(a): "illegal export" means the export of any goods in contravention of the provisions of this Act or any other law for the time being in force;

Section 113: Confiscation of goods attempted to be improperly exported, etc
-The following export goods shall be liable to confiscation: -

- (d) any goods attempted to be exported or brought within the limits of any customs area for the purpose of being exported, contrary to any prohibition imposed by or under this Act or any other law for the time being in force;;

Section 114: Penalty for attempt to export goods improperly, etc.

-Any person 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 113, or abets the doing or omission of such an act, shall be liable,-

- (i) in the case of goods in respect of which any prohibition is in force under this Act or any other law for the time being in force, to a penalty [not exceeding three times the value of the goods as declared by the exporter or the value as determined under this Act] whichever is the greater;;

Section 118:Confiscation of packages and their contents.-

- (b) Where any goods are brought in a package within the limits of a customs area for the purpose of exportation and are liable to confiscation, the package and any other goods contained therein shall also be liable to confiscation.

B. The Foreign Exchange Management Act, 1999;

Section 2. Definitions. -In this Act, unless the context otherwise requires,-

- (m) "foreign currency" means any currency other than Indian currency;

C. Notification No. FEMA – 6 (R)/RB-2015 dated 29/12/2015 {Foreign Exchange Management (Export and import of currency) Regulations, 2015} [Earlier Notification No. FEMA 6 /RB-2000 dated 3rd May 2000 {Foreign Exchange Management (Export and Import of Currency) Regulations, 2000}] :-

Regulation 3: *Export and Import of Indian currency and currency notes: -*

(1) Save as otherwise provided in these regulations, any person resident in India,

- a. may take outside India (other than to Nepal and Bhutan) currency notes of Government of India and Reserve Bank of India notes up to an amount not exceeding Rs.25000/- (Rupees Twenty Five Thousand Only) per person or such amount and subject to such conditions as notified by Reserve Bank of India from time to time;
- b. may take or send outside India (other than to Nepal and Bhutan) commemorative coins not exceeding two coins each.

Explanation: 'Commemorative Coin' includes coin issued by Government of India Mint to commemorate any specific occasion or event and expressed in Indian

Regulation 5: Prohibition on export and import of foreign currency:-

Except as otherwise provided in these regulations, no person shall, without the general or special permission of the Reserve Bank, export or send out of India, or import or bring into India, any foreign currency.

6. Import of foreign exchange into India: -

A person may -

(a) send into India without limit foreign exchange in any form other than currency notes, bank notes and travellers cheques;

(b) bring into India from any place outside India without limit foreign exchange (other than unissued notes),

provided that bringing of foreign exchange into India under clause (b) shall be subject to the condition that such person makes, on arrival in India, a declaration to the Custom authorities in Currency Declaration Form (CDF) annexed to these Regulations;

provided further that it shall not be necessary to make such declaration where the aggregate value of the foreign exchange in the form of currency notes, bank notes or traveller's cheques brought in by such person at any one time does not exceed US\$10,000 (US Dollars ten thousands) or its equivalent and/or the aggregate value of foreign currency notes brought in by such person at any one time does not exceed US\$ 5,000 (US Dollars five thousands) or its equivalent.

Regulation 7: Export of foreign exchange and currency notes:-

(1) An authorized person may send out of India foreign currency acquired in normal course of business,

(2) Any person may take or send out of India, -

a. Cheques drawn on foreign currency account maintained in accordance with Foreign Exchange Management (Foreign Currency Accounts by a person resident in India) Regulations, 2000;

b. foreign exchange obtained by him by drawal from an authorized person in accordance with the provisions of the Act or the rules or regulations or directions made or issued thereunder ;

c. currency in the safes of vessels or aircrafts which has been brought into India or which has been taken on board a vessel or aircraft with the permission of the Reserve Bank;

(3) Any person may take out of India, -

a. foreign exchange possessed by him in accordance with the Foreign Exchange Management (Possession and Retention of Foreign Currency) Regulations, 2015;

b. unspent foreign exchange brought back by him to India while returning from travel abroad and retained in accordance with the Foreign Exchange Management (Possession and Retention of Foreign Currency) Regulations, 2015;

(4) Any person resident outside India may take out of India unspent foreign exchange not exceeding the amount brought in by him and declared in accordance with the proviso to clause (b) of Regulation 6, on his arrival in India.

D. The Baggage Rules, 2016:

Rule 7. Currency. - *The import and export of currency under these rules shall be governed in accordance with the provisions of the Foreign Exchange Management (Export and Import of Currency) Regulations, 2000, and the notifications issued thereunder.*

From the foregoing, it thus appears that:

10. From the records and evidences discussed in the foregoing paras, it appears that in the instant case foreign Currency equivalent to Indian Rs.35,10,000/- concealed by the passenger, Shri Raumin Bharat kumar Shah, in his one of the Brown colourhand bags, with an intent to export it out of India without having any legal procurement documents of the same and without declaring the same to the Customs. Further, Shri Raumin Bharat kumar Shah was unable to produce any legal documents showing legitimate procurement of the said seized foreign currency from any legal source during search, seizure and even investigation of the case also.

10.1. The Pax was required to declare the Foreign Currency before the Proper Officers of Customs at the time of his departure but he failed to do so. Hence, he had attempted to take the recovered Foreign Currency out of India clandestinely in violation of the provisions of the Customs Act, 1962.

10.2. The Pax was not entitled to take out the Foreign Currency from India beyond the prescribed limit and without any valid documents showing his licit possession. While attempting to export the Foreign Currency i.e. \$40,000 valued in Rs.35,10,000/- (Rupees Thirty Five Lakhs and Ten Thousand Only), he violated provisions of Section 3 & Section 4 of the FEMA, 1999.

10.3 The Pax knew that he was carrying Foreign Currency in such a large quantity which is beyond permissible limit as per provisions of FEMA, 1999 read with the RBI guidelines referred to above supra.

10.4 The Pax attempted to smuggle the Foreign Currency out of India clandestinely by concealing it in a envelope and kept in hand bag, which was non-bonafide baggage and was not supported by any valid documents.

10.5 The Pax thus contravened the provisions of Section 77 of the Customs Act, 1962 read with the Section 3 & Section 4 of FEMA, 1999 and Foreign Exchange Management (Export and import of currency) Regulations, 2015

10.6. The Pax failed to produce any documentary evidence in support of legal possession and exportation of the said seized Foreign Currency i.e. \$40,000/- valued in Rs.35,10,000/- (Rupees Thirty Five Lakhs and Ten Thousand Only), and thus rendered the said seized Foreign Currency liable for confiscation under the provisions of Section 113 of the Customs Act, 1962 read with Foreign Exchange Management Act, 1999 and Foreign Exchange Management (Export and Import of currency) Regulations, 2015.

10.7. The Pax indulged himself in illegal transaction of the Foreign Currency in contravention of regulations made under Foreign Exchange Management Act, 1999.

10.8. By the above acts of omission and commission in relation to the seized Foreign Currency, the Pax rendered the seized Foreign Currency liable to confiscation under Section 113(d), 113(e), 113(g), 113(h) & 113(i) of the Customs Act, 1962 and has rendered himself liable to penal action under

Section 114 of the Customs Act 1962; further the envelope used for concealing the seized currency also appears to be liable for confiscation under Section 118 read with Section 119 of the Customs Act, 1962.

10.9. The Pax claimed the ownership of the impugned Foreign Currency as belonged to their employer company. But, the recovered currency was not covered under any legal documents and hence were liable for confiscation under Section 113 of the Customs Act, 1962 read with provisions of Circular No. 45/2015-16[(1)/6(R)] dated 04.02.2016 of Reserve Bank of India which provide synopsis of Foreign Exchange Management Act, 1999 read with Foreign Exchange Management (Export and Import of Currency) Regulations, 2015 (notified vide Notification No. FEMA.6(R)/2015-RB dated December 29, 2015, vide G.S.R. No.1004 (E) dated December 29, 2015).

11. During the recording of statement of Shri Raumin Bharat Kumar Shah, he stated that the seized foreign currency was handed over to him at the instructions of Shri Apurva Rameshbhai Goenka, Owner of the Goenka Hospital (Company) who directed to him to collect some documents and two white sealed envelopes from the Company Management, Gandhinagar and carry the same to Dubai to hand over the same to their Management in UAE. Hence, Shri Apurva Rameshbhai Goenka was required to provide the details of the source from where he possessed the foreign currency in legal manner. During the course of investigation, Shri Apurva Rameshbhai Goenka stated that in normal course of their foreign business transactions they receive the payment from their foreign clients in foreign currencies like EURO, Dollars and Dirham in cash as well through online remittances through foreign banks Bank of Baroda, Deira branch, Dubai (A/c No. 900302200022704) and (A/c No;90030200022323) from which payments are received from other banks like Al-Raji Bank, Central Bank of Dubai from our clients; that the currency is exchanged in US dollars through Al Ansari Exchange, UAE Exchange etc. This US dollars is further used for exhibition, traveling and Misc expenses; that the unspent US dollars is further carried back to India by him and his colleagues in cash in permissible limit and this money in US dollars further gets accumulated over a period of time; that this Foreign Currency \$40,000/- being carried by Shri Raumin Bharat Kumar Shah on 16.11.2025 was the accumulation of such unspent money and their other Misc savings. However, he has not produced any documentary proof in support of his claim viz. their internal documents about receipt/income of foreign currency, expenses and resultant savings of such foreign currency, Bank Account Statements etc. Further, he admitted that he or his colleagues did not declare about the foreign currency before Customs while the so-called unspent US dollars saved from their foreign entities were carried back to India by him and his colleagues in cash, as claimed by him, while arriving in India. Thus, the source of the seized foreign currency as stated by him appears to be vague, concocted and fabricated so as to circumvent from the consequences of the offence committed by him and his employee Shri Raumin Bharat Kumar Shah.

12. In terms of Foreign Exchange Management (Export and import of currency) Regulations, 2015 issued by Reserve Bank of India under Notification No. FEMA 6 (R)/RB-2015 dated 29/12/2015, it appears that in terms of Regulation 3 *“any person resident in India, may take outside India (other than to Nepal and Bhutan) currency notes of Government of India and Reserve Bank of India notes up to an amount not exceeding Rs.25000/- (Rupees Twenty Five Thousand Only) per person or such amount and subject to such conditions as notified by Reserve Bank of India from time to time.”* Further, in terms of Regulation 5 no person shall, without the general or special permission of the

Reserve Bank, export or send out of India, any foreign currency. Similarly, Regulation 7 *ibid* deals with export of foreign exchange and currency notes. Regulation 7 *inter alia* states that **“Any person may take or send out of India, - foreign exchange obtained by him by drawal from an authorised person in accordance with the provisions of the Act or the rules or regulations or directions made or issued thereunder.** On the basis of Regulation 7 *ibid*, a person is entitled to take or send out foreign exchange drawn from an Authorised Person in accordance with the provisions of the Act or the rules or regulations or directions made or issued thereunder. Also on the basis of Regulation 3 *ibid* a person is entitled to take or send out currency notes of Government of India and Reserve Bank of India notes up to an amount not exceeding Rs.25000/-. Whereas, during the search in person and of the baggage of Shri Raumin Bharat Kumar, no documents whatsoever were found which could prove the legal purchase of Foreign Currency from any authorized person in terms of Regulation 7 *ibid*. Further, he was unable to produce any document evidencing a legitimate procurement of the said seized foreign currency. On the basis of the above it emerges that Shri Raumin Bharat Kumar carried the foreign currency seized from him vide Panchnama 16.11.2025 and attempted to export the same illegally in violation of the extant rules/regulations in force. Regulation 7 (3) and (4) would come into force only when a proper declaration before the Customs Officer had been made. Therefore, it appears that the foreign currency was acquired by **Shri Raumin Bharat Kumar** through unauthorized persons and attempted to be exported by him in violation of Regulation 7(2) of Foreign Exchange Management (Export and import of currency) Regulations, 2015.

13. Further, the said passenger Shri Raumin Bharatkumar Shah was not fully able to produce any document evidencing a legitimate procurement of the said seized foreign currency. On the basis of the above, it appears that Shri Raumin Bharat Kumar Shah carried the foreign currencies illegally and with an intent to export the same illegally in violation of the rules/regulations in force from time to time. Regulation 7 (3) and (4) would come into force only when a proper declaration before the Customs Officer had been made.

14. In view of the discussions in forgoing paras, it appears that the seized foreign currency cannot be cleared as a part of personal baggage without having proper legal and legitimate documents. Therefore, the attempt to carry foreign currency in the baggage is considered as violation of the restrictions imposed under Foreign Exchange Management (Export and import of currency) Regulations, 2015, appears to fall under the ambit of “prohibited goods” as defined under Section 2(33) of the Customs Act, 1962. Further, in terms of Section 11H (a) of the Customs Act, 1962; the act again amounts to “Illegal export” of foreign currencies by Shri Raumin Bharat Kumar Shah in as much as he failed to produce any legitimate/legal document in support of purchase of foreign currency from an authorised person at the time of interception, seizure and during the course of investigation. He had admitted in his statement recorded under Section 108 of the Customs Act, 1962 that he had unknowingly attempted to export the seized foreign currencies. The acts of Shri Raumin Bharat Kumar Shah & Shri Apoorva Goenka as discussed above has rendered themselves liable for penalty under Section 114(i) of the Customs Act, 1962 and Section 117 of Customs Act, 1962

15. Now therefore, **Shri Raumin Bharat Kumar Shah**, residing at C-604, Samyaka Apartment ,Bakeri City, Nr. Sivanta Apartment Vejalpur, Ahmedabad and **Shri Apoorva Goenka**, residing at 5, Suyog Bunglows, Opposite Aswaraj Bunglows, Near Prahlad Nagar Garden, Vejalpur, Ahmedabad, Pin - 380051

are hereby called upon to show cause to the Additional Commissioner of Customs, Ahmedabad having his office at Second floor, Customs House: Ahmedabad, Near All India Radio, Navrangpura, Ahmedabad-380007 as to why:

- i. 400 notes of 100 USD**, having equivalent value in Indian **Rs.35,10,000/-(Rupees Thirty Five lakhs Ten thousands only)** attempted to smuggle out of India by way of concealing the same in one of his Brown Colour Handbags, contrary to the prohibition imposed in terms of Notification No. FEMA 6 (R)/RB-2015 dated 29/12/2015 [Foreign Exchange Management (Export and Import Currency) Regulations, 2015 read with Customs Act, 1962 and Baggage Rules, 2016 which were seized vide Panchnama dated 16.11.2025 and Seizure Memo dated 16.11.2025, should not be confiscated under Section 113(d), 113(e) & 113(h) of the Customs Act, 1962 read with the FEMA Regulations and Rule 7 of the Baggage Rules;
- ii.** 02 White colour Envelopes which were placed in Hand Bag and used to conceal the foreign currency (200 notes in each envelope), seized vide Panchnama dated 16.11.2025 and Seizure Memo dated 16.11.2025 as packing and concealment material of the foreign currency attempted to be illegally exported/ smuggled, should not be confiscated under Section 119 of the Customs Act, 1962;
- iii.** Penalty under Section 114(i) of the Customs Act, 1962 should not be imposed upon them.
- iv.** Penalty under Section 117 of the Customs Act, 1962 should not be imposed upon them.

16. The noticee, **Shri Raumin Bharat Kumar Shah** and **Shri Apoorva Goenka** are further required to note that the reply to the notice 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. The above passenger/Noticee is further required to produce at the time of showing cause, all the evidences upon which they intend to rely in support of their defence.

17. This show cause notice is issued under Section 124 of the Customs Act, 1962 and without prejudice to any other action that may be taken against the notice(s), under the Customs Act, 1962 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.

18. The notice is issued without prejudice to any other action that may be taken against the said passenger / said noticee under the provisions of the Customs Act, 1962 and the Rules & Regulations made there under or any other law for the time being in force.

19. The Department reserves its right to amend, modify or supplement their notice at any time on the basis of available / further evidences prior to the adjudication of the case.

SCN No. VIII/10- 04/SVPIA-B/O&A/HQ/2026-27

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

(Shree Ram Vishnoi)
Additional Commissioner
Customs, Ahmedabad.

DIN: 20260571MN000000A919**F. No.: VIII/10- 04/SVPIA-B/O&A/HQ/2026-27****Date: 08.05.2026**

To,

- 01) Shri Raumin Bharat Kumar Shah,
C-604, Samyaka Apartment ,Bakeri City,
Nr. Sivanta Apartment Vejalpur, Ahmedabad.
- 02) Shri Apoorva Goenka,
Residing at 5, Suyog Bungalows,
Opposite Aswaraj Bungalows,
Near Prahlad Nagar Garden,
Vejalpur, Ahmedabad, Pin - 380051

Copy to:

- (i) The Deputy/Assistant Commissioner of Customs, SVPIA, Ahmedabad
- (ii) The Deputy Commissioner of Customs (AIU), SVPIA, Ahmedabad
- (iii) The System In-Charge, Customs, HQ., Ahmedabad for uploading on the official web-site i.e. <http://www.ahmedabadcustoms.gov.in>
- (iv) M/s Agastya Nutrifood Industries LLP, New Sr No 599, Old Sr No 891, Village Ragoda, Taluka& Distrct-Bavla, Ahmedabad,382220 for kind information and necessary action as an employer of Shri Raumin Bharat kumar Shah & Partner Shri Aproova Goenka.
- (v) Guard File

Annexure 'A'

Documents relied upon in the notice to show cause bearing No. VIII/10-04/SVPIA-B/O&A/HQ/2026-27 dated- 08.05.2026, issued to **Shri Raumin Bharat Kumar Shah** and **Shri Apoorva Goenka** for attempting to illegally export/ smuggle foreign currency equivalent to Indian Rs.35,10,000/- out of the country without any declaration to Customs:

Sr. No	Document (RUDs)	Remarks
1.	Panchnama dated 16.11.2025 drawn at SVP International Airport, Ahmedabad	Copy enclosed
2.	Statement showing the details of the currency note number and denomination recovered from Shri Raumin Bharat Kumar Shah	Copy enclosed
3.	Seizure order dated 16.11.2025 issued U/s. 110 of Customs Act, 1962 seizing the Foreign Currency and 02 White colour Envelopes (200 notes in each envelope) which were placed in Brown colour Hand Bag, were used to conceal the foreign currency in the case against Shri Raumin Bharat Kumar Shah.	Copy enclosed
4.	Statement of Shri Raumin Bharat Kumar Shah recorded under Section 108 of the Customs Act, 1962 on 16.11.2025.	Copy enclosed
5	Statement of Sh. Apurva Rameshbhai Goenka, Owner of Goenka Hospital and partner M/s Agastya Nutrifood Industries LLP recorded under Section 108 of the Customs Act, 1962 on 20.02.2026.	Copy enclosed
6	Statement of Shri Raumin Bharat Kumar Shah recorded under Section 108 of the Customs Act, 1962 on 20.02.2026.	Copy enclosed
7	Statement of Sh. Apurva Rameshbhai Goenka, Owner of Goenka Hospital and partner M/s Agastya Nutrifood Industries LLP recorded under Section 108 of the Customs Act, 1962 on 25.04.2026.	Copy enclosed