



प्रधान आयुक्त का कार्यालय, सीमा शुल्क, अहमदाबाद

“सीमा शुल्क भवन”, पहली मंजिल, पुराने हाई कोर्ट के सामने, नवरंगपुरा, अहमदाबाद- 80009.

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F.No. VIII/10-18/SVPIA-D/O&A/HQ/2025-26

Date: 09.10.2025

DIN: 20251071MN000081388F

SHOW CAUSE NOTICE

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

BRIEF FACTS OF THE CASE: -

On the basis of specific intelligence of AIU officer, the passenger namely **Shri Bapulal Prajapati**, Aged 44 years (DOB: 28.01.1981), S/o Shri Dhana Prajapati holding an Indian Passport Number No. V5156593, residing at:- Village Anjana, Post Anjana Teh, Garhi, Banswara, Rajasthan-327032, who arrived from Kuwait to SVPI Airport, Ahmedabad by Flight No. 6E-1244 of Indigo Airlines on 16.04.2025 (Seat No. 7E) 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 16.04.2025 (RUD-1)**

2. The passenger Shri Bapulal Prajapati was carrying checked in baggage i.e. two bags, one brown Carton, one gray coloured trolley bag and one blue coloured hand bag. The AIU officer asks him if he has anything to declare to the Customs, in reply to which he denies. Not being satisfied with the reply of the passenger, the AIU officer informs the said passenger that he along with his accompanied officers would be conducting his personal search.

The AIU officers offer their personal search to the passenger, but the passenger denies saying that he is having full trust on the AIU officers. Now, the AIU officer asks the passenger whether he want to be checked in front of an Executive Magistrate or Superintendent of Customs, in reply to which the passenger give his consent to be searched in front of the Superintendent of Customs.

The AIU officers asked to the said passenger to pass through the Door Frame Metal Detector (DFMD) Machine installed near the green channel in the Arrival Hall of Terminal-2 building, after removing all metallic objects from his body/clothes. The passenger readily removes all the metallic objects such as Mobile, Wallet, etc. and keep it in a plastic tray and pass through the DFMD machine. However, no beep sound is heard indicating there is nothing objectionable/dutiable on his body/clothes.

Thereafter the AIU officers scan all his baggage of the passenger in the X-Ray baggage scanning machine, which is installed near Green Channel at Arrival Hall, Terminal 2, SVPI Airport, Ahmedabad and decided to check his baggage thoroughly. On scanning of Grey coloured Trolley Bag, some dark black coloured image was seen on the X-Ray Screen, indicating that there might be some gold items in the Trolley Bag.

Therefore, the Grey Trolley Bag was opened and items inside the bags were checked thoroughly. During the checking of Grey coloured Trolley Bag, 01 Gold Cut Bar was found concealed in packet of almond which was further wrapped in yellowish green polythene. The image of the same is as under:



2.1 Thereafter, the AIU officer called the Government Approved Valuer Shri Kartikey Vasantrai Soni at around 09:15 A.M. on 16.04.2025 and informed him that 01 Gold Cut Bar was recovered from a passenger and he was required to come to the office of the AIU situated at SVPI Airport, Ahmedabad for valuation and to ascertain the purity of the 01 Gold Cut Bar recovered from the passenger. In reply, the Government Approved Valuer Shri Kartikey Vasantrai Soni informs the officer that he will be coming to the SVPIA Airport to ascertain the same.

2.2 Thereafter, at around 03:00 P.M. on 16.04.2025 Mr. Kartikey Vasantrai Soni, Government Approved Valuer comes at the Airport and the officer introduces him to the panchas as well as the passenger. The officers give the 01 Gold Cut Bar recovered from the passenger to the Govt. Valuer. After weighing the said 01 Gold Cut Bar in his weighing scale, Mr. Kartikey Vasantrai Soni informs that the 01 Gold Cut Bar recovered from the said passenger are weighing **167.100 grams**. Photograph of the same is as under:



3. The valuer Shri Kartikey Vasantrai Soni started testing of the gold for its purity and valuation, the valuer Shri Kartikey Vasantrai Soni confirms that the said 01 Gold Cut Bar is made of pure gold having purity 999.0/24kt. Shri Kartikey Vasantrai Soni vide Certificate No. 080/2025-26 dated 16.04.2025 (**RUD-2**) certified that the 01 Gold Cut Bar recovered from the pax Shri Bapulal Prajapati is having purity 999.0/24kt, having Market Value of Rs.16,43,429/- (Rupees Sixteen Lakh Forty-Three Thousand Four Hundred Twenty-Nine Only) and Tariff Value as

Rs.14,93,393/- (Rupees Fourteen Lakh Ninety-Three Thousand Three Hundred Ninety-Three Only).

3.1 Further, the valuer Shri Kartikey Vasantrai Soni calculated the value of these gold items as per the Notification No. 24/2025-Customs (N.T.) dated 15.04.2025 (gold) and Notification No. 24/2024-Customs (N.T.) dated 12.04.2025 (exchange rate). The calculation of total Market Value based on the unit Market Value of gold @ 98350 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 @ 89371.20 Rs. per 10 grams (999.0 24Kt) are as given below:

Sr No	Name of passenger	Certificate no.	Details of items	Net weight in grams	Purity	Market value (Rs.)	Tariff Value (Rs.)
1	Shri Bapulal Prajapati	080/2025-26 Dt. 16.04.2025	01 Gold Cut Bar	167.100	999.00 /24Kt	16,43,429/-	14,93,393/-
Total				167.100		16,43,429/-	14,93,393/-

4. Seizure of the above gold:

The AIU Officer informed the panchas as well as the passenger Shri Bapulal Prajapati that 01 Gold Cut Bar having purity of 999.0/24kt recovered from the said passenger was 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 having a reasonable belief that the aforesaid 01 Gold Cut Bar is 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 01 Gold Cut Bar was placed under Seizure vide order dated 16.04.2025 (**RUD-3**) issued under the provisions of Section 110(1) and (3) of the Customs Act, 1962 under reasonable belief that the subject Gold items are liable for confiscation under Section 111 of the Customs Act, 1962.

5. Statement of Shri Bapulal Prajapati:

Statement of Shri Bapulal Prajapati was recorded on 16.04.2025 (**RUD-4**) wherein he inter alia stated as under:

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

5.2 His date of birth is 28.01.1981. He studied upto 6th class in Anjana, Rajasthan. He can speak, read and understand Hindi language. His Aadhar Card No. 3590 0010 3028. His E-mail ID is prajapatbapulal8@gmail.com. He doesn't have any bank account. He lived with his wife & 03 children at the above address i.e. Village Anjana, Post Anjana Teh, Garhi, Banswara, Rajasthan-327032. He is working as a Mistry of color/paint in Kuwait. His monthly income is approximately Rs. 40,000/-.

5.3 He has perused the Panchnama dated 16.04.2025 drawn at Arrival Hall of Terminal-2 of SVPI Airport, Ahmedabad and he stated that he has been present during the entire course of the said panchnama and he agreed with the contents of the said Panchnama. In token, he put his signature on every page of the panchnama.

5.4 On being asked about purchased 01 Gold Cut Bar which were recovered during the Panchnama proceeding on 16.04.2025 at SVPI Airport, Ahmedabad,

Shri Bapulal Prajapati stated that he had carried 01 Gold Cut Bar concealed in packet of almond which was further wrapped in yellowish green polythene which was kept in Grey Trolley Bag carried by him, when he arrived at Terminal-II of SVPI Airport Ahmedabad from Kuwait vide Indigo Flight No. 6E- 1244, on 16.04.2025. He did this to evade payment of customs duty without declaring the same to the customs and illicitly clear the same through Green Channel.

5.5 On being asked about purchase of 01 Gold Cut Bar found from his possession and to whom the consignment of Gold supposed to be handover after reached Ahmedabad Airport, Shri Bapulal Prajapati stated that the said 01 Gold Cut Bar was given to him by unknown person who is staying in Kuwait and he was supposed to be handed over the said 01 Gold Cut Bar to unknown person outside the airport who would contact him on call.

5.6 On being asked to provide the contact details of the person from Kuwait who give him 01 Gold Cut Bar & the person from Ahmedabad Airport to whom he handed over the said 01 Gold Cut Bar, Shri Bapulal Prajapati stated that he doesn't know both the persons and he has no further details of both these persons.

5.7 On being asked about consideration or amount he receive for the smuggling of 01 Gold Cut Bar into India, Shri Bapulal Prajapati stated that he was asked that the person who was going to collect the 01 Gold Cut Bar would pay the lump sum amount for carried the 01 Gold Cut Bar into India but they did not clearly tell him the amount which they will going to pay him.

5.8 Shri Bapulal Prajapati stated that this is first time when he carried gold to India and he never indulged in any smuggling activity in the past.

5.9 Shri Bapulal Prajapati stated that he was aware that smuggling of gold without payment of Customs duty is an offence. He was aware of the concealed gold in the form of 01 Gold Cut Bar but he did not make any declarations in this regard to evade the Customs duty. He has opted for green channel so that he can attempt to smuggle the gold without paying customs duty.

5.10 From the investigation conducted in the case, it appears that the aforesaid gold was imported into India in violation of the provisions of the Baggage Rules, 1998, as amended, in as much as gold or silver in any form, other than ornaments is not allowed to be imported free of duty. In the instant case, 01 Gold Cut Bar weighing 167.100 grams having purity 999/24Kt Total weight 167.100 grams and having Market Value of Rs.16,43,429/- (Rupees Sixteen Lakh Forty-Three Thousand Four Hundred Twenty-Nine Only) and Tariff Value as Rs. 14,93,393/- (Rupees Fourteen Lakh Ninety-Three Thousand Three Hundred Ninety-Three Only), recovered from Shri Bapulal Prajapati who had arrived from Kuwait to SVPI Airport, Ahmedabad by Indigo Flight No. 6E-1244 on 16.04.2025 (Seat No. 7E) at the arrival Hall of the SVPIA, Ahmedabad.

5.11 Further, the said quantity of gold is more than the permissible limit allowed to a passenger under the Baggage Rules, and for these reasons alone it cannot be considered as a bonafide baggage under the Customs Baggage Rules 1998. According to Section 77 of the Customs Act, 1962, the owner of any baggage, for the purpose of clearing it, is required to make a declaration of its contents to the proper officer. In the instant case, the passenger had not declared the said gold items i.e. 01 Gold Cut Bar weighing 167.100 grams having purity 999/24Kt because of malafide intention and thereby contravened the provision of Section 77 of the Customs Act, 1962. It therefore, appears that the said gold items totally

weighing 167.100 Grams recovered from Shri Bapulal Prajapati, was attempted to be smuggled into India with an intention to clear the same without discharging duty payable thereon. It, therefore, appears that the said gold items totally weighing 167.100 Grams is liable for confiscation under the provision of Section 111 of the Customs Act, 1962. Consequently, the said gold items totally weighing 167.100 Grams recovered from Shri Bapulal Prajapati, who had arrived from Kuwait to SVPI Airport, Ahmedabad by Indigo Flight No. 6E-1244 on 16.04.2025 (Seat No. 7E) at the arrival Hall of the SVPIA, Ahmedabad were placed under seizure vide Panchanama dated 16.04.2025 and Seizure order dated 16.04.2025 by the AIU Officers of Customs under the reasonable belief that the subject Gold is liable for confiscation.

6. Summation:

The aforementioned proceedings indicate that Shri Bapulal Prajapati had attempted to smuggle the aforesaid gold into India and thereby rendered the aforesaid gold i.e. 01 Gold Cut Bar weighing 167.100 grams having purity 999/24Kt having Market Value of Rs.16,43,429/- (Rupees Sixteen Lakh Forty-Three Thousand Four Hundred Twenty-Nine Only) and Tariff Value of Rs.14,93,393/- (Rupees Fourteen Lakh Ninety-Three Thousand Three Hundred Ninety-Three Only), liable for confiscation under the provisions of Section 111 of the Customs Act, 1962 and therefore the same were placed under Seizure vide seizure memo dated 16.04.2025.

7. Legal provisions relevant to the case:

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

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. Gold can be imported by the banks (Authorized by the RBI) and agencies nominated for the said purpose under Para 4.41 of the Chapter 4 of the Foreign Trade Policy or any eligible passenger as per the provisions of Notification no. 50/2017-Customs dated 30.06.2017 (Sr. No. 356). As per the said notification "Eligible Passenger" means passenger of Indian Origin or a passenger holding valid passport issued under the Passport Act, 1967, who is coming to India after a period of not less than 6 months of stay abroad.

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.

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.

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:

7.1 As per Section 2(3) – “baggage includes unaccompanied baggage but does not include motor vehicles.

7.2 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;

7.3 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.

7.4 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.

7.5 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.

7.6 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.

7.7 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, he may seize such goods.

7.8 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 transshipment, with the declaration for transshipment referred to in the proviso to sub-section (1) of section 54];
- (n) any dutiable or prohibited goods transited with or without transshipment or attempted to be so transited 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 was 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.

7.9 Section 112. Penalty for improper importation of goods etc.: any person,

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

7.10 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.

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

Customs Baggage Rules and Regulations:

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

7.13 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 his bon-fide baggage of jewellery upto 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:

7.14 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.

7.15 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 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 his 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 his arrival in India declaring his intention to take delivery of the gold or silver from such a customs bonded warehouse and pays the duty leviable thereon before his 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.

8 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.) was restricted as per DGFT notification and import was 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.

9. Contravention and violation of laws:

It therefore appears that:

(i) **Shri Bapulal Prajapati** had attempted to smuggle/improperly import Gold i.e. 01 Gold Cut Bar weighing 167.100 grams having purity 999/24 KT concealed in packet of almond which is further wrapped in yellowish green polythene which is kept in Grey Trolley Bag carried by him having Market Value of Rs. 16,43,429/- (Rupees Sixteen Lakh Forty-Three Thousand Four Hundred Twenty-Nine Only) and Tariff Value of Rs. 14,93,393/- (Rupees Fourteen Lakh Ninety-Three Thousand Three Hundred Ninety-Three Only.) with a deliberate intention to evade the payment of customs duty and fraudulently circumventing the restrictions and prohibitions imposed under the Customs Act 1962 and other allied Acts, Rules and Regulations. The unknown passenger(s)/person(s) had knowingly and intentionally smuggled the said gold concealed in packet of almond which is further wrapped in yellowish green polythene which is kept in Grey Trolley Bag carried by the passenger on his arrival from Kuwait to SVPI Airport, Ahmedabad, by Indigo Airlines Flight No. 6E-1244 dated 16.04.2025 Seat No. 7E at Terminal -2, SVPIA Ahmedabad on 16.04.2025 with an intent to clear it illicitly to evade payment of the Customs duty. Therefore, the improperly imported gold by **Shri Bapulal Prajapati**, by way of concealed in packet of almond which is further wrapped in yellowish green polythene which is kept in Grey Trolley Bag carried by him and without declaring it to the Customs on arrival in India cannot be treated as bona fide household goods or personal effects. **Shri Bapulal Prajapati** has thus contravened the Foreign Trade Policy 2015-20 and Section 11(1) of the Foreign Trade (Development and Regulation) Act, 1992 read with Section 3(2) and 3(3) of the Foreign Trade (Development and Regulation) Act, 1992, as amended.

(ii) **Shri Bapulal Prajapati**, by not declaring the 01 Gold Cut Bar concealed in packet of almond which is further wrapped in yellowish green polythene which is kept in Grey Trolley Bag carried by the passenger, which included dutiable and prohibited goods to the proper officer of the Customs has contravened Section 77 of the Customs Act, 1962 read with Regulation 3 of Customs Baggage Declaration Regulations, 2013.

(iii) The improperly imported/smuggled gold i.e. 01 Gold Cut Bar by **Shri Bapulal Prajapati**, concealed in packet of almond which is further wrapped in yellowish green polythene which is kept in Grey Trolley Bag carried by the passenger before arriving from Kuwait to SVPI Airport, Ahmedabad, by Indigo Airlines Flight No. 6E-1244 dated 16.04.2025 Seat No. 7E at Terminal -2, SVPIA Ahmedabad on 16.04.2025, for the purpose of the smuggling without declaring it to the Customs is thus 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 and further read in conjunction with Section 11(3) of Customs Act, 1962.

(iv) **Shri Bapulal Prajapati**, 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 said Gold items totally weighing 167.100 grams concealed in packet of almond which is further wrapped in yellowish green polythene which is kept in Grey Trolley Bag carried by **Shri Bapulal Prajapati** who arrived from Kuwait to SVPI Airport, Ahmedabad, by Indigo Airlines Flight No. 6E-1244 dated 16.04.2025, Seat No. 7E at Terminal -2, SVPIA Ahmedabad on 16.04.2025 are not smuggled goods, is upon Shri Bapulal Prajapati, who is the Noticee in this case.

10. Now therefore, the Noticee i.e. **Shri Bapulal Prajapati**, 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) 01 Gold Cut Bar weighing 167.100 grams having purity 999/24 Kt having Market Value of **Rs.16,43,429/-** (Rupees Sixteen Lakh Forty-Three Thousand Four Hundred Twenty-Nine Only) and Tariff Value of **Rs.14,93,393/-** (Rupees Fourteen Lakh Ninety-Three Thousand Three Hundred Ninety-Three Only), recovered from Shri Bapulal Prajapati which have been placed under seizure under panchnama proceedings dated 16.04.2025 and Seizure Memo Order dated 16.04.2025, 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 Bapulal Prajapati** under Sections 112 of the Customs Act, 1962, for the omissions and commissions mentioned hereinabove.

11. **Shri Bapulal Prajapati**, 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 Bapulal Prajapati should produce at the time of showing cause, all the evidences which he/she/they intend to reply upon in defense.

12. The noticee, **Shri Bapulal Prajapati** 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.

13. 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.

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

15. 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: **20251071MN000081388F**

F. No. VIII/10-18/SVPIA-D/O&A/HQ/2025-26

Date: 09.10.2025

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

To,

Shri Bapulal Prajapati,
 S/o Shri Dhana Prajapati
 Village Anjana, Post Anjana Teh, Garhi, Banswara,
 Rajasthan-327032,

Copy to:

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

Annexure 'A'

Documents relied upon in the notice to show cause bearing No. VIII/10-18/SVPIA-D/O&A/HQ/2025-26, Dated 09.10.2025 against **Shri Bapulal Prajapati** for smuggling of 01 Gold Cut Bar weighing 167.100 grams:

Sr. No	Document	Remarks
1	Panchnama drawn on 16.04.2025 at SVP International Airport, Ahmedabad	Copy enclosed
2	Valuation certificate No. 080/2025-26 dated 16.04.2025 issued by Shri Kartikey Vasantrai Soni, Government Approved Valuer.	Copy enclosed
3	Seizure Order dated 16.04.2025 issued under Section 110(1) of the Customs Act, 1962.	Copy enclosed
4	Statement of Shri Bapulal Prajapati recorded under Section 108 of the Customs Act, 1962 on 16.04.2025	Copy enclosed