



प्रधान आयुक्त का कार्यालय, सीमाशुल्क ,अहमदाबाद

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

BRIEF FACTS OF THE CASE:

Intelligence developed by the officers of Air Intelligence Unit (AIU), SVPI Airport, Customs Ahmedabad through passenger profiling of Emirates Flight No. EK540 on 17.08.2025 indicated suspicion of smuggling of contrabands by some passengers arriving at SVPI Airport, Ahmedabad from Dubai (UAE).

1.1. Acting upon intelligence, the officers of Air Intelligence Unit (AIU), accompanied by independent Panchas started keeping watch on the passengers arriving from Dubai to Ahmedabad by Emirates Flight No. EK540 on 17.08.2025 at Green Channel of Arrival Hall of the Terminal-2 of SVPI Airport, Ahmedabad. The officers subsequently intercepted two female passengers named Smt. Varshaben Nalinkumar Modi (DOB: 23.02.1961) holding Indian Passport No. R8454128 and Smt. Komal Jalpesh Modi (DOB: 13.09.1990) holding Indian Passport No. R8453770 (hereinafter referred to as the said “Passengers/Noticee”) by verifying their Passports and boarding passes when they were trying to exit through Green Channel without making any declaration to the Customs Authorities at SVPI Airport, Ahmedabad.

1.2. Upon inquiry, the passenger identified themselves as Smt. Varshaben Nalinkumar Modi (DOB: 23.02.1961) holding Indian Passport No. R8454128 and Smt. Komal Jalpesh Modi (DOB: 13.09.1990) holding Indian Passport No. R8453770 both residing at B 501, Heart Villa Apartment, Opp Sayona Green, S.G. Highway, Gota, Ahmedabad, PIN:380060, Gujarat, India and B 501, Hartvilla Apartment Opp Sayona Green, B/h. Vodafone Tower, Gota, Ahmedabad, PIN:380060, Gujarat, India respectively and informed that they were travelling from Dubai to Ahmedabad by Emirates Flight No. EK540 on 17.08.2025. The passengers were carrying one red trolley bag, one handbag, one red cloth bag, one plastic bag and 02 blue bags. The proceedings relating to personal search of both the passengers and examination of their baggage were conducted in presence of the two independent witnesses and the same were recorded under the Panchnama dated 17.08.2025 (**RUD-01**).

2. The AIU Officers inquired with both the passengers as to whether they were carrying any contraband/dutiable goods in person or in their baggage to which both of them denied. As regards the search of both the passenger, the Officers asked/informed both the passenger that search of their baggage as well their personal search were to be carried out and given them an option to carry out the search in presence of a Magistrate or a Gazetted Officer of Customs to which both the Passengers desired to be searched in presence of Superintendent of Customs. Before commencing the search, the officers offered themselves to the said passengers for conducting their personal search, which was declined by both the said passengers reposing faith in the Officers.

2.1 Thereafter, the AIU officers noticed that Smt. Komal Jalpesh Modi was wearing one gold necklace/chain, one gold kada and one gold bangle. The AIU officers instructed Smt. Komal Jalpesh Modi to remove these gold articles from body and hand over the same to AIU officers. At the same time, the AIU officers noticed that Smt. Varshaben Nalinkumar Modi was wearing 01 gold kada and 03 gold bangles. The AIU officers instructed Smt. Varshaben Nalinkumar Modi to remove these gold articles from body and hand over the same to the AIU officers.

2.2. Subsequently, the AIU officers directed both the passengers to walk through the Door Frame Metal Detector (DFMD) machine one by one; before passing through the said DFMD Machine, this passenger were asked to remove all the metallic objects they were wearing on their body/clothes. AIU officers instructed Smt. Komal Jalpesh Modi to remove these gold articles from body and hand over the same to AIU officers. Subsequently, the AIU officers directed her to walk through the Door Frame Metal Detector (DFMD) machine; before passing through the said DFMD Machine, the passenger was asked to remove all the metallic objects she was wearing on her body/clothes. The passenger removed her mobile phone, wallet, etc., and passed through the DFMD Machine. When the passenger passed through the DFMD Machine, no beep sound was heard suggesting that nothing was hidden over body/clothes. Thereafter, M/s. Janvi Singh, Havaladar (AIU) proceeded to physically examine the passenger and asked her to come to the AIU office situated opposite the Belt No. 2, Arrival Hall, Green Channel, SVPI Airport, Ahmedabad. M/s. Janvi Singh conducted thorough personal search of Smt. Komal Jalpesh Modi and informed other AIU officers in presence of the panchas that nothing objectionable was found during the personal search. On being asked about gold articles recovered from her, Smt. Komal Jalpesh Modi informed AIU officers that these gold articles were given to her by her husband Shri Jalpesh Modi at Dubai.

2.3 Similarly, AIU officers instructed Smt. Varshaben Nalinkumar Modi to remove these gold articles from her body and hand over the same to AIU officers. Subsequently, the AIU officers directed her to walk through the Door Frame Metal Detector (DFMD) machine; before passing through the said DFMD Machine, this passenger was also asked to remove all the metallic objects she was wearing on her body/clothes. The passenger removed her mobile, wallet, etc., and passed through the DFMD Machine. When the passenger passed through the DFMD Machine, no beep sound was heard suggesting that nothing was hidden over body/clothes. Thereafter, M/s. Janvi Singh, Havaladar proceeded to physically examine the passenger and asked her to come to the AIU office situated opposite the Belt No. 2, Arrival Hall, Green Channel, SVPI Airport, Ahmedabad. M/s. Janvi Singh conducted thorough personal search of Smt. Varshaben Nalinkumar Modi and informed other AIU officers in presence of the panchas that nothing objectionable was found during the personal search. On being asked Smt. Varshaben Nalinkumar Modi informed the AIU officers that these gold articles were given to her by her son Shri Jalpesh Modi at Dubai.

2.4 Thereafter, in the presence of the panchas, the AIU officers instructed both the passengers to put their entire luggage i.e. one red trolley bag, one handbag, one red cloth bag, one plastic bag and 02 blue bags, in the X-Ray Bag Scanning Machine installed near the Green Channel at Terminal 2 of SVPI Airport, Ahmedabad for scanning. On scanning of their baggage in the X-ray machine, nothing suspicious was seen.

2.5 The officers then called one Government-approved Valuer viz. Shri Kartikey Vasantrai Soni and informed him that some suspected gold articles were recovered

from 02 passengers and that 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 aforesaid suspected gold articles recovered from the passengers. In reply, the Government-approved Valuer informed the officer that he would reach at the SVPIA Airport to ascertain the value and purity of the gold articles recovered from the passengers.

2.6 Thereafter, Mr. Soni Kartikey Vasantrai, Government approved Valuer arrived at the AIU office, SVPI Airport, Ahmedabad at about 12:30 PM on 17.08.2025 and officers introduced him to the panchas as well as both the passengers. The officers handed over the suspected gold articles recovered from both the passengers to the Government-approved Valuer. After weighing the said aforesaid gold articles in his weighing scale, Mr. Kartikey Vasantrai Soni informed that one gold necklace/chain, one gold kada and one gold bangle recovered from Smt. Komal Jalpesh Modi weighed **212.300 grams**. Photograph of the same is as under:



Further, Mr. Kartikey Vasantrai Soni informed that 01 gold kada and 03 gold bangles recovered from Smt. Varshaben Nalinkumar Modi weighed **145.600 grams**. Photograph of the same is as under:



2.7 Shri Soni Kartikey Vasantrai vide Certificate No. 484/2025-26 dated 17.08.2025 (**RUD-03**) certified that the one gold chain, one gold bangle and one gold Kada recovered from Smt. Komal Jalpesh Modi totally weighed 212.300 grams. As per the Notification No. 50/2025-Customs (N.T.) dated 14.08.2025 (gold) and Exchange Rate Notification No.: 35/2024 dated 08.08.2025, the calculation of total market value based on the unit market value of gold @ 101400 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 @ 95953.80 Rs. per 10 gram (999.0 24Kt) was as under: -

Details of Items	Qty, (Pcs)	Net Weight in Grams	Purity	Market Value (Rs)	Tariff Value (Rs)	
1 Gold Chain and Gold Bangle	1	2	174.100	916.0/ 22Kt.	16,18,260/-	15,31,343/-
1 Gold Kada	1	38.200	750.0/ 18Kt.	2,90,511/-	2,74,907.6/-	
Total	3	212.300		19,08,771/-	18,06,250/-	

2.8 Further, Shri Soni Kartikey Vasantrai vide Certificate No. 483/2025-26 dated 17.08.2025 (**RUD-03**) certified that the 03 gold Bangles and one gold kada recovered from Smt. Varshaben Nalinkumar Modi totally weighed 145.600 grams. As per the Notification No. 50/2025-Customs (N.T.) dated 14.08.2025 (gold) and Exchange Rate Notification No.: 35/2024 dated 08.08.2025, the calculation of total market value based on the unit market value of gold @ 101400 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 @ 95953.80 Rs. per 10 gram (999.0 24Kt) was as under: -

Details of Items	Qty, (Pcs)	Net Weight in Grams	Purity	Market Value (Rs)	Tariff Value (Rs)
3 Gold Bangles	3	107.900	916.0/ 22Kt.	10,02,931/-	9,49,063/-
1 Gold Kada	1	37.700	750.0/ 18Kt.	2,86,709/-	2,71,309/-
Total	4	145.600		12,89,639/-	12,20,372/-

SEIZURE OF THE ABOVE GOLD ARTICLES:

3. The above said gold weighing 212.300 grams was carried by the Smt. Komal Jalpesh Modi and 145.600 grams was carried out by Smt. Varshaben Nalinkumar Modi without declaring the same before Customs Authorities with intend to evade the Customs Duty in violation of provisions of Customs Act, 1962. Therefore, the said Gold was falling under the category of smuggled goods and there was a reasonable belief that the same were liable for confiscation under the provisions of Section 111 of the Customs Act, 1962. Accordingly, the said gold weighing 212.300 grams (Net Weight) and 145.600 grams (Net Weight) respectively having Market Value of Rs. 19,08,771/- and Rs. 12,89,639/- recovered respectively from the passenger namely Smt. Komal Jalpesh Modi and Smt. Varshaben Nalinkumar Modi were placed under seizure vide Seizure Memos/Orders dated 17.08.2025 (**RUD-04 & 05**) issued under the provisions of Section 110(1) of the Customs Act, 1962. The Gold was placed in a separate transparent plastic box which were sealed and handed over to the Ware House In-charge, SVPI Airport, Customs Ahmedabad vide Ware House Entries Nos. 7606 dated 17.08.2025 with respect of goods recovered from Smt. Komal Jalpesh Modi and No. 7607 dated 17.08.2025 with respect of goods recovered from Smt. Varshaben Nalinkumar Modi.

STATEMENT OF PASSENGER SMT. KOMAL JALPESH MODI:

4. Statement of the passenger Smt. Komal Jalpesh Modi (**RUD-07**) was recorded on 17.08.2025 under Section 108 of the Customs Act, 1962 before the Superintendent of Customs (AIU), SVPI Airport, Ahmedabad, wherein she inter alia stated that she was a housewife and was residing at Ahmedabad.

4.1 Smt. Komal Jalpesh Modi further stated that on 08.08.2025, she had travelled to Dubai along with her mother-in-law Smt. Varshaben Nalinkumar Modi and her two children to meet her husband Shri Jalpesh Modi, who was working at Dubai. She stated that the to-and-fro air tickets and stay arrangements were made by her husband and that in Dubai, her husband gave her and her mother-in-law gold

jewellery to be brought to India without declaring the same before Customs Authorities.

4.2 The passenger further stated that she returned from Dubai to Ahmedabad on 17.08.2025 by Emirates Flight No. EK-540. She admitted that her husband had instructed her not to declare the gold jewellery at the Customs to avoid payment of Customs duty. She stated that she was carrying approximately 212.3 grams of gold jewellery, while her mother-in-law was carrying approximately 145.6 grams of gold jewellery.

4.3 The passenger further stated that upon arrival at SVPI Airport, Ahmedabad, she opted for the Green Channel and was intercepted by officers of Air Intelligence Unit, Customs. During examination conducted in the presence of independent Panchas and a lady officer, the aforesaid gold jewellery was recovered from her possession and that of her mother-in-law. She stated that the seized gold jewellery was examined and valued by a Government Approved Valuer.

4.4 The passenger further stated that she had perused the Panchnama dated 17.08.2025 drawn at SVPI Airport, Ahmedabad, and that the facts narrated therein were true and correct. She acknowledged the Valuation Certificate no. 484/2025-26 17.08.2025 issued by Shri Soni Kartikey Vasantrai, Government Approved Valuer 1962 in respect of the gold weighing 212.300 grams (Net Weight) wherein the total market value of the seized gold jewellery was assessed at Rs. 19,08,771/- and the total tariff value at Rs. 18,06,250/-.

4.5 The passenger stated that she was aware that bringing such a large quantity of gold jewellery into India without declaration was an offence under the Customs Act and amounted to smuggling. She admitted that she had deliberately not declared the gold jewellery to evade payment of Customs duty and had opted for the Green Channel for this purpose. She further stated that this was her first such attempt and that she had never been involved in smuggling activities in the past.

STATEMENT OF PASSENGER SMT. VARSHABEN NALINKUMAR MODI:

5. Statement of the passenger Smt. Varshaben Nalinkumar Modi (**RUD-06**) was recorded on 17.08.2025 under Section 108 of the Customs Act, 1962 before the Superintendent of Customs (AIU), SVPI Airport, Ahmedabad, wherein she inter alia stated that she was an ex-home tutor and was not working on the day of her interception.

5.1 Smt. Varshaben Nalinkumar Modi further stated that on 08.08.2025, she had travelled to Dubai along with her daughter-in-law Smt. Komal Jalpesh Modi and their two kids Shri Kiyan (her grandson) and Smt. Dwija (her granddaughter) to meet her son Shri Jalpesh Modi, who was working at Dubai. She stated that the to-and-fro air tickets and stay arrangements were made by her son and that in Dubai, her son gave her and her daughter-in-law gold jewellery to be brought to India without declaring the same before Customs Authorities.

5.2 The passenger further stated that she returned from Dubai to Ahmedabad on 17.08.2025 by Emirates Flight No. EK-540. She admitted that her son had instructed her not to declare the gold jewellery at the Customs to avoid payment of Customs duty. She stated that she was carrying approximately 145.6 grams of gold jewellery, while her daughter-in-law was carrying approximately 212.3 grams of gold jewellery.

5.3 The passenger stated that upon arrival at SVPI Airport, Ahmedabad, she opted for the Green Channel and was intercepted by officers of Air Intelligence Unit, Customs. During examination conducted in the presence of independent Panchas and a lady officer, the aforesaid gold jewellery was recovered from her possession and that of her daughter-in-law. She stated that the seized gold jewelry was examined and valued by a Government Approved Valuer.

5.4 The passenger further stated that she had perused the Panchnama dated 17.08.2025 drawn at SVPI Airport, Ahmedabad, and that the facts narrated therein were true and correct. She acknowledged the Valuation Certificate no. 483/2025-26 17.08.2025 issued by Shri Soni Kartikey Vasantrai, Government Approved Valuer 1962 in respect of the gold weighing 145.600 grams (Net Weight) wherein the total market value of the seized gold jewellery was assessed at Rs. 12,89,639/- and the total tariff value at Rs. 12,20,372/-.

5.5 The passenger stated that she was aware that bringing such a large quantity of gold jewellery into India without declaration was an offence under the Customs Act and amounted to smuggling. She admitted that she had deliberately not declared the gold jewellery to evade payment of Customs duty and had opted for the Green Channel for this purpose. She further stated that this was her first such attempt and that she had never been involved in smuggling activities in the past.

FURTHER INVESTIGATION CONDUCTED:

6. Based on the statements of Smt. Komal Jalpesh Modi and Smt. Varshaben Nalinkumar Modi, Summons was issued to Shri Jalpesh Modi on 25.09.2025 and 16.11.2025 (**RUD-09**) to record his statement and subsequently, his statement had been recorded on 25.11.2025.

6.1. STATEMENT OF SHRI JALPESH NALINKUMAR MODI:

6.1.1. The statement of Shri Jalpesh Nalinkumar Modi (**RUD-08**) was recorded on 25.11.2025 under Section 108 of the Customs Act, 1962 before the Superintendent of Customs (AIU), SVPI Airport, Ahmedabad, pursuant to the summons issued to him.

6.1.2. Shri Jalpesh Nalinkumar Modi stated that he had been working in Dubai since 2015 and was employed as a Computer Systems Manager with M/s Al Mignas Jewellers LLC, Dubai, since April 2019 for which he was earning a monthly salary of AED/DHS 17,000; that he was also working as an accountant with certain jewellery firms in the UAE on part-time basis. He provided details of his residential address in Dubai, his family members, and disclosed his bank accounts in India and Dubai. He further stated that his mother Smt. Varshaben Nalinkumar Modi expired on 04.09.2025.

6.1.3. Regarding the source of the seized gold jewellery from the possession of his wife and his mother, Shri Jalpesh Nalinkumar Modi stated that he had purchased the gold in Dubai out of his own savings accumulated from his employment abroad. He claimed that the gold was purchased from M/s Al Mignas Jewellers LLC and M/s Shereez Jewellers LLC, and produced copies of Bills/invoices bearing no. POS01-2401174 dated 05.02.2024 and POS01-2506602 dated 15.08.2025 issued by M/s. Al Mignas Jewellers LLC and Repair/Order Invoice No. 7129 dated 13.09.2024 issued by M/s. Shereez Jewellers LLC. He explained that although some purchases were made earlier, he did not send the gold with his mother during her earlier visits due to her ill health.

6.1.4. He further provided copies of his bank statements from Mashreq Bank and ENBD (**RUD-10**), stating that he had withdrawn cash from these bank accounts to purchase the said gold. However, he admitted that it was not possible to directly correlate the bank transactions with the specific gold purchase invoices. He also explained that he could not comply with earlier summons due to family difficulties, including his son's medical condition, his wife's ill health, and his mother's prolonged illness prior to her death. He also submitted the Death Certificate dated 08.09.2025 issued by Sub-Registrar (Birth and Death), Gota Ward, Ahmedabad Municipal Corporation, Department of Health and Family Welfare, Govt. of Gujarat in respect of death of her mother Smt. Varshaben Nalinkumar Modi, who said to be expired on 04.09.2025 (**RUD-11**).

6.1.5. On apprising with the provisions of Rule 5 of the Baggage Rules, 2016, Shri Jalpesh Nalinkumar Modi admitted his mistake in attempting to bring gold into India through his wife and his mother without proper declaration and compliance with customs laws and thereby smuggling thereof. He requested to take a lenient view in light of his family circumstances.

7. From the documents provided by Shri Jalpesh Nalinkumar Modi during tendering statement on 25.11.2025, it appears that the source of payment made for the purchase of the aforesaid Gold, Shri Jalpesh Nalinkumar Modi stated that he had purchased the said Gold by cash (withdrawn from his Salary/ Bank Accounts) , however, he admittedly failed to co-relate the entries of the amount withdrawn from his Bank Accounts with the approximate value of the Gold recovered from the possession of his wife and his mother on 17.08.2025. Thus, it appears that Shri Jalpesh Nalinkumar Modi has failed to provide the legitimate documents regarding source of purchase of subject Gold and attempted to mis-lead the investigation.

8. The authenticity of the Death Certificate dated 08.09.2025 provided by Shri Jalpesh Nalinkumar Modi has been verified with the website of concerned Govt. Authority i.e. Ahmedabad Municipal Corporation, Department of Health and Family Welfare, Govt. of Gujarat through QR Code available on the Certificate and it has been found genuine.

9. LEGAL PROVISIONS:

9.1. According to the Customs Baggage Declaration (Amendment) Regulations, 2016 issued vide Notification 31/2016 (NT) dated 01.03.2016, all passengers who come to India and have anything to declare or are carrying dutiable or prohibited goods shall declare their accompanied baggage under Section 77 of the Customs Act, 1962.

9.2. All the dutiable articles imported into India by a passenger in his baggage are classified under CTH 9803. As per Section 77 of the Customs Act, 1962, the owner of any baggage shall for the purpose of clearing it, make a declaration of its contents to the proper officer. 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 Foreign Trade (Development and Regulation) Act, 1992, the Rules and Orders made there under and the Foreign Trade Policy for the time being in force.

9.3. In terms of Para 2.26 (a) of the Foreign Trade Policy 2015-2020, 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 specified in the Baggage Rules notified by the Ministry of Finance. Further as per Para 2.27 of the Foreign Trade

Policy 2023, Bona-fide household goods and personal effects may be imported as part of passenger baggage as per limits, terms and conditions thereof in Baggage Rules notified by Ministry of Finance. The gold can be imported by the banks (authorized by RBI) and the agencies nominated for the said purpose under Para 4.41 of Chapter-4 of Foreign Trade Policy or by "Eligible Passenger" as per the provision of Notification No. 50/2017- Customs dated 30.06.2017 (Sr. No. 356). As per Notification No. 50/2017- Customs dated 30.06.2017, the '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.

The above said legal provisions are reproduced below:

9.3.1. 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.

9.3.2. 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.

9.3.4. 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.

9.3.5. Para 2.26 (a) of the Foreign Trade Policy 2015-2020:
Bona-fide household goods and personal effects may be imported as part of passenger baggage as per limits, terms and conditions thereof in Baggage Rules notified by the Ministry of Finance.

9.3.6. Para 4.41 of the Foreign Trade Policy 2015-2020:
Nominated Agencies: -

(i) Exporters may obtain gold / silver / platinum from Nominated Agency. Exporter in EOU and units in SEZ would be governed by the respective provisions of Chapter-6 of FTP / SEZ Rules, respectively.

(ii) Nominated Agencies are MMTC Ltd, The Handicraft and Handlooms Exports Corporation of India Ltd, The State Trading Corporation of India Ltd, PEC Ltd, STCL Ltd, MSTC Ltd, and Diamond India Limited.

(iii) Notwithstanding any provision relating to import of gold by Nominated Agencies under Foreign Trade Policy (2015-2020), the import of gold by Four Star and Five Star Houses with Nominated Agency Certificate is subjected to actual user condition and are permitted to import gold as input only for the purpose of manufacture and export by themselves during the remaining validity period of the Nominated Agency certificate.

(iv) Reserve Bank of India can authorize any bank as Nominated Agency.

(v) Procedure for import of precious metal by Nominated Agency (other than those authorized by Reserve Bank of India and the Gems & Jewellery units operating under

EOU and SEZ schemes) and the monitoring mechanism thereof shall be as per the provisions laid down in Hand Book of Procedures.

(vi) A bank authorized by Reserve Bank of India is allowed export of gold scrap for refining and import standard gold strips as per Reserve Bank of India guidelines.

9.4. Condition 41 of Sl. No. 356 of CBIC Customs Notification No. 50/2017 dated 30.06.2017 where the condition regarding import of gold by passenger is regulated in the following manner:

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.

9.5. Baggage Rules, 2016:

9.5.1. 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 bona fide baggage of Jewellery up to a weight, of twenty grams with a value cap of fifty thousand rupees if brought by a gentleman passenger, or forty grams with a value cap of one lakh rupees, if brought by a lady passenger".

9.5.2. A combined reading of the above-mentioned legal provisions under Foreign Trade Regulations, the Customs Act, 1962 and the notifications issued therein - clearly indicate that import of gold including gold Jewellery through Baggage is Restricted and conditions have been imposed on the said imports by a passenger such as he/she should be of Indian origin or an Indian passport holder with minimum six months stay abroad etc. Only passengers who satisfy those mandatory conditions can import gold as a part of their bona fide personal baggage and the same has to be declared to the Customs at the time of their arrival and applicable duty paid. These conditions are nothing but restrictions imposed on the import of

gold through passenger baggage. Further, from the foregoing legal provisions of Foreign Trade Policy, 2015-2020 read with Reserve Bank of India circulars issued under Foreign Exchange Management Act (FEMA), Notifications issued by the Government of India and Circular issued by CBIC, it is evident that no one can import gold in any other manner as not explicitly stated/permited above.

9.6. In exercise of powers conferred by Section 3 read with Section 5 of FT (D&R) Act, 1962, read with paragraph 1.02 and 2.01 of the Foreign Trade Policy, 2015-2020, as amended from time to time, the Central Government vide DGFT's Notification No. 49/2015-2020 dated 5th January, 2022 made amendment in import policy conditions of gold in any form Chapter 71 of ITC (HS), 2017, Schedule-1 (Import Policy) as under:

ITC(HS) Code	Item Description	Policy	Existing Policy Condition	Revised Policy Condition
71061000	Powder	Restricted	Import is allowed only through nominated agencies as notified by RBI (in case of banks) and DGFT (for other agencies).	No change in existing Policy Condition
71069110	Unwrought: Grains	Restricted	Import is allowed only through nominated agencies as notified by RBI (in case of banks) and DGFT (for other agencies).	No change in existing Policy Condition
71069190	Unwrought: Others		Silver dore can be imported by refineries against a license with AU condition.	
71069210	Sheets, plates, strips, tubes and pipes	Restricted	Import is allowed only through nominated agencies as notified by RBI (in case of banks) and DGFT (for other agencies).	No change in existing Policy Condition
71069290	Other	Restricted	Import is allowed only through nominated agencies as notified by RBI (in case of banks) and DGFT (for other agencies).	No change in existing Policy Condition
71081100	Powder	Restricted	Import is allowed only through nominated agencies as notified by RBI (in case of banks) and DGFT (for other agencies).	No change in existing Policy Condition
71081200	Other unwrought forms	Restricted	Import is allowed only through nominated agencies as notified by RBI (in case of banks) and DGFT (for other agencies). Gold dore can be imported by refineries against a license with AU condition.	Import is allowed only through nominated agencies as notified by RBI (in case of banks), DGFT (for other agencies) and IFSCA (for qualified jewellers through India International Bullion Exchange) Gold Dore can be imported by refineries against an import license with AU condition.
71081300	Other semi-manufactured forms	Restricted	Import is allowed only through nominated agencies as notified by RBI (in case of banks) and DGFT (for other agencies).	No change in existing Policy Condition
71189000	Other	Restricted	Import is allowed only through nominated agencies as notified by RBI (in case of banks) and DGFT (for other agencies).	Import is allowed only through nominated agencies as notified by RBI (in case of banks), DGFT (for other agencies) and IFSCA (for qualified jewellers through India International Bullion Exchange).

9.6.1. As per the said Notification, the expression "Gold in any form" includes *gold in any form above 22 carats* under Chapter 71 of ITC (HS), 2017, Schedule-I (Import Policy).

9.7. Further, as per Section 2(33) of the 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 but does not include any goods in respect of which the conditions subject to which the goods are permitted to be imported or exported have been complied with, implying that any goods imported in violation of the conditions subject to which the goods are permitted to be imported are nothing but prohibited goods. Hence, smuggling of the gold weighing 212.300 grams (Net

Weight) having Market Value of Rs.19,08,771/- recovered from Smt. Komal Jalpesh Modi and gold weighing 145.600 grams (Net Weight) having Market Value of Rs.12,89,639/- recovered from Late Smt. Varshaben Nalinkumar Modi are in contravention of the Foreign Trade Policy 2015-20 read with the relevant notification issued under the Customs Act, 1962 & rules made thereunder, shall have to be treated as prohibited, by virtue of not being in conformity with the conditions imposed in the said Regulations. It is pertinent to note that any prohibition applies to every type of prohibition which may be complete or partial and even a restriction on import or export is to an extent a prohibition. Hence the restrictions imposed on the said imports are to an extent a prohibition and any violation of the said conditions/restrictions would make the impugned goods liable for confiscation under Section 111 of Customs Act, 1962.

9.8. Therefore, it appears that import of gold in contravention of the Foreign Trade Policy 2015-20 read with the Customs Act, 1962 and RBI circulars, as well as the Rules and regulations mentioned supra, shall have to be treated as prohibited, by virtue of not being in conformity with the conditions imposed in said Regulations.

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

9.10. 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;

9.11. As per Section 2(33) of the 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 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.

9.12. 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.

9.13. As per **Section 77** of the Customs Act 1962 *“the owner of any baggage shall, for the purpose of clearing it, **make a declaration** of its contents to the proper officer.”*

9.14. 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.”*

9.15. **Section 111. Confiscation of improperly imported goods, etc.-**

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

- (d) any goods which are imported or attempted to be imported or are brought within the Indian customs waters for the purpose of being imported, contrary to any prohibition imposed by or under this Act or any other law for the time being in force;
- (i) any Any dutiable or prohibited goods found concealed in any manner in any package either before or after the unloading thereof are liable to confiscation;

- (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 are liable to confiscation
- (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;]

9.16. Section 112 of the Customs Act, 1962 provides the penalty on the persons for the improper import of the goods.

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, harbouring, keeping, concealing, selling or purchasing, or in any other manner dealing with any goods which he knows or has reason to believe are liable to confiscation under section 111,

9.17. Section 119: Confiscation of goods used for concealing smuggled goods: “Any goods used for concealing smuggled goods shall also be liable to confiscation”.

9.18. Further, in terms of provisions under Section 123 of the Customs Act, 1962, it is the responsibility of the person who is in possession of the said gold / silver or the person claiming ownership of the same, to prove that the same were not smuggled gold. Relevant provisions of Section 123 of the Customs Act, 1962 are as under:

Section 123: Burden of proof in certain cases. -	
(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.

9.19. As per Customs Baggage Declaration Regulations, 2013- 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.

9.20. As per DGFT Notification No. 36/2015-2020 dated 18.12.2019- Import policy of gold in any form, other than monetary gold and silver in any form, is amended from ‘Free’ to ‘Restricted’; import is allowed only through nominated agencies as notified by RBI (in case of banks) and DGFT (for other agencies)”

9.21. From all the above paras, it appears that during the period relevant to this case, import of gold in any form was restricted as per DGFT Notification and import was permitted only by nominated agencies. It clearly appears that import of goods whereof 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. Gold is not allowed to be imported freely in baggage and it is permitted to be imported subject to fulfilment of certain conditions.

10. VIOLATION AND CONTRAVENTION OF THE VARIOUS PROVISIONS:

10.1. From the investigation conducted in the case, it appears that the impugned gold jewellery, classifiable under Chapter 71 of ITC (HS), is a restricted item under the Import Policy and permitted to be imported only in accordance with the conditions prescribed under the Foreign Trade Policy 2015–20 and ITC (HS). The said gold jewellery was imported through passengers' baggage without authorization, without declaration and without fulfilling the conditions prescribed under the Baggage Rules, 2016, therefore, the aforesaid gold was imported into India in violation of the provisions of the Baggage Rules, 2016. In the instant case, gold weighing 212.300 grams (Net Weight) having Market Value of Rs.19,08,771/- recovered from Smt. Komal Jalpesh Modi and gold weighing 145.600 grams (Net Weight) having Market Value of Rs.12,89,639/- recovered from Late Smt. Varshaben Nalinkumar Modi have been attempted to smuggle into India from Dubai on 17.08.2025 by not declaring the same before the Customs authorities at SVPI Airport, Ahmedabad and with an intent to evade the payment of applicable Customs Duty. Further, the said quantity of gold is more than the permissible limit allowed to a passenger under the Baggage Rules, 2016 and for these reasons alone it cannot be considered as a Bonafide Baggage under the Customs Baggage Rules, 2016.

10.2. 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, both the passengers had neither filed any such declaration, nor declared the said gold totally weighing 357.900 grams (Net Weight) having total Market Value of Rs.31,98,410/- and Tariff Value of Rs.30,26,622/- recovered from Smt. Komal Jalpesh Modi and Smt. Varshaben Nalinkumar Modi because of malafide intention and thereby contravened the provisions of Section 77 of the Customs Act, 1962. It therefore, appears that the said gold totally 357.900 grams (Net Weight) having total Market Value of Rs. 31,98,410/- and Tariff Value of Rs.30,26,622/- recovered from the passengers Smt. Komal Jalpesh Modi and Smt. Varshaben Nalinkumar Modi, was attempted to be smuggled into India with an intention to clear the same without discharging the Customs Duty payable thereon. It, therefore, appears that the said gold totally weighing 357.900 grams (Net Weight) having total Market Value of Rs.31,98,410/- and Tariff Value of Rs.30,26,622/- is liable for confiscation under the provisions of Section 111 of the Customs Act, 1962.

10.3. The seized goods, in form of gold ornaments totally weighing 357.900 grams (Net Weight) having total Market Value of Rs.31,98,410/- and Tariff Value of Rs.30,26,622/- have been attempted to be illegally smuggled into India without declaring before the Customs Authorities in violation of the provisions of the Customs Act, 1962 & FTP and Custom Baggage Rules in as much as no declaration was made under Section 77 of the Customs Act, 1962 in this case. Further, the said gold does not also appear to be allowed to be imported by the passenger keeping the restrictions on such import under the provisions of FTP and Customs Act, 1962. Hence, it appears that the said gold was brought into India with a motive to smuggle into India by way of fraudulently circumventing the restrictions and prohibitions imposed under the Customs Act 1962 and other allied Acts, Rules and Regulations. Therefore, the same prohibited goods may be treated as imported illegally into India

and liable to confiscation under the provisions of **Section 111(d) and (l)** of the Customs Act, 1962.

10.4. In the instant case, a total quantity of net 357.900 grams (Net Weight) having total Market Value of Rs.31,98,410/- and Tariff Value of Rs.30,26,622/- had been illegally smuggled into India without declaring before the Customs Authorities in violation of the provisions of the Customs Act, 1962 & FTP and Custom Baggage Rules. The said gold does not appear to be allowed to import by the passengers and aforesaid persons keeping the restrictions on such import under the provisions of FTP and Customs Act, 1962. Hence, it appears that the said gold had been brought into India with a motive to smuggle into India by way of fraudulently circumventing the restrictions and prohibitions imposed under the Customs Act 1962 and other allied Acts, Rules and Regulations. Therefore, the same prohibited goods may be treated as imported illegally into India and liable to confiscation under the provisions of **Section 111(d) and 111(l)** of the Customs Act, 1962.

10.5. Also, both the passengers, Smt. Komal Jalpesh Modi and Smt. Varshaben Nalinkumar Modi as well as Shri Jalpesh Nalinkumar Modi have failed to discharge their onus in terms of the provisions of Section 123 of the Custom Act, 1962. These actions render the said gold quantity liable for confiscation and also rendered themselves liable for penal action under the Customs Act, 1962.

However, it is pertinent to note that Smt. Varshaben Nalinkumar Modi expired on 04.09.2025 after the date of the offence. In view of settled legal position that penal liability is personal in nature, penalty proceedings against the deceased passenger noticee may not be proposed while confiscation of the concerned goods appear to be proposed.

11. ROLE OF VARIOUS PERSONS INVOLVED IN THE ABOVE SMUGGLING OF GOLD:

11.1. Role of the passenger Smt. Komal Jalpesh Modi:

11.1.1. From the evidences gathered, both oral and documentary, available on records, Smt. Komal Jalpesh Modi played an active and conscious role in the attempted smuggling of gold jewellery into India. She travelled from Dubai to Ahmedabad on 17.08.2025 through Emirate Flight EK540 carrying gold weighing 212.300 grams (Net Weight) having Market Value of Rs.19,08,771/-, which was admittedly handed over to her by her husband, Shri Jalpesh Nalinkumar Modi, during her stay in Dubai with a deliberate intention to evade 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 said passenger had knowingly and intentionally smuggled the said gold, and attempted to exit from the Green Channel of SVPI Airport, Ahmedabad with an intent to clear it illicitly to evade payment of Customs Duty. Therefore, the improperly imported gold by the passenger Smt. Komal Jalpesh Modi, without declaring it to Customs on arrival in India cannot be treated as Bonafide household goods or personal effects. Smt. Komal Jalpesh Modi 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.

11.1.2. Despite such knowledge, she deliberately chose not to declare the gold jewellery, opted for the Green Channel, and attempted to clear the same clandestinely with the clear intent to evade payment of Customs duty. Her voluntary

statement recorded under Section 108 of the Customs Act, 1962 clearly establishes that she acted on the specific instructions of her husband and knowingly attempted to bring the gold jewellery into India in violation of the provisions of Section 77 of the Customs Act, 1962 read with Rules 3 and 5 of the Baggage Rules, 2016.

11.1.3 By her deliberate acts and omissions, Smt. Komal Jalpesh Modi rendered the seized gold jewellery liable to confiscation under Sections 111(d) and 111(l) of the Customs Act, 1962, and also rendered herself liable to penal action under Section 112 of the Customs Act, 1962 for attempting to improperly import smuggled goods. She failed to discharge the onus cast upon her under Section 123 of the Customs Act, 1962, thereby making the said quantity of gold liable to confiscation and herself liable to penal action under the said Act. Further, as discussed supra, Smt. Komal Jalpesh Modi was found to have concerned herself in the act of smuggling of gold recovered from her possession and to have knowingly violated the provisions of the Customs Act, 1962, Foreign Trade Policy 2015–20, Baggage Rules, 2016, and relevant Customs Notifications, which rendered the said goods liable to confiscation under Sections 111(d) and 111(l) of the Customs Act, 1962. By carrying, keeping, concealing, and illegally importing such gold, which she knew or had reason to believe was liable to confiscation under Section 111 of the Customs Act, 1962, she has rendered herself liable to penalty under Section 112 of the Customs Act, 1962.

11.2. Role of the passenger Smt. Varshaben Nalinkumar Modi:

11.2.1. Smt. Varshaben Nalinkumar Modi also played a direct and conscious role in the attempted smuggling of gold jewellery into India. She travelled on the same flight along with her daughter-in-law and was found carrying gold weighing 145.600 grams (Net Weight) having Market Value of Rs.12,89,639/-, which was admittedly given to her by her son Shri Jalpesh Nalinkumar Modi, in Dubai with a deliberate intention to evade 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 said passenger had knowingly and intentionally smuggled the said gold, and attempted to exit from the Green Channel of SVPI Airport, Ahmedabad with an intent to clear it illicitly to evade payment of Customs Duty. Therefore, the improperly imported gold by the passenger without declaring it to Customs on arrival in India cannot be treated as Bonafide household goods or personal effects. Smt. Varshaben Nalinkumar Modi 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.

11.2.2. The statement of Smt. Varshaben Nalinkumar Modi recorded under Section 108 of the Customs Act, 1962 reveals that she was fully aware that the gold jewellery in such a big quantity was dutiable and required to be declared before Customs authorities. Despite such awareness, she deliberately opted for the Green Channel, did not declare the gold jewellery, and attempted to clear the same without payment of Customs duty, thereby intentionally violating the provisions of the Customs Act and the Baggage Rules.

11.2.3. By her actions, Smt. Varshaben Nalinkumar Modi contravened the provisions of Section 77 of the Customs Act, 1962 read with Rules 3 and 5 of the Baggage Rules, 2016, thereby rendering the gold jewellery recovered from her possession liable to confiscation under Sections 111(d) and 111(l) of the

Customs Act, 1962 and rendering herself liable to penal action under Section 112 of the Customs Act, 1962 for acts of omission and commission amounting to an attempt to improperly import smuggled goods. She further failed to discharge the onus cast upon her under Section 123 of the Customs Act, 1962, which rendered the said quantity of gold liable to confiscation and herself liable to penal action under the Customs Act, 1962. Further, as per the facts discussed supra, Smt. Varshaben Nalinkumar Modi was found to have concerned herself in the act of smuggling of gold recovered from her possession and to have knowingly violated the provisions of the Customs Act, 1962, Foreign Trade Policy 2015–20, Baggage Rules, 2016, and relevant Customs Notifications, thereby rendering the said goods liable to confiscation under Sections 111(d) and 111(l) of the Customs Act, 1962, and by carrying, keeping, concealing, and illegally importing such gold, which she knew or had reason to believe was liable to confiscation under Section 111 of the Customs Act, 1962, she has rendered herself liable to penalty under Section 112 of the Customs Act, 1962.

11.2.4. **However, it is on record that Smt. Varshaben Nalinkumar Modi expired on 04.09.2025** i.e. subsequent to the incident of her interception and recovery of smuggled gold from her possession. In view of the settled legal position that penal liability is personal in nature, no penalty proceedings are proposed against her. Nevertheless, confiscation proceedings in respect of the concerned seized gold jewellery, being proceedings in rem, may be legally sustainable and accordingly proposed.

11.3. Role of Shri Jalpesh Nalinkumar Modi:

11.3.1. Shri Jalpesh Nalinkumar Modi was the mastermind behind smuggling of Gold in the form of jewellery and played a key and decisive role and abettor in the attempted smuggling of gold jewellery into India. He has been residing and working in Dubai since 2015 and is employed in the jewellery trade, thereby possessing adequate knowledge of gold transactions, customs regulations, and the legal requirement of declaration and payment of duty on import of gold into India.

11.3.2. Shri Jalpesh Nalinkumar Modi deposited in his voluntary statement recorded under Section 108 of the Customs Act, 1962 that he purchased the gold jewellery in Dubai out of his own savings and intentionally handed over the same to his wife and his mother with specific instructions not to declare the gold jewellery before Customs authorities, with the sole objective of evading payment of Customs duty. The act of distributing the gold between two carriers itself demonstrates a pre-meditated design to smuggle the gold into India.

11.3.3. By instigating, instructing, and facilitating the improper importation of gold jewellery through his wife and his mother, Shri Jalpesh Nalinkumar Modi knowingly abetted the commission of offences under the Customs Act, 1962, and his role was central and deliberate, as the offence would not have occurred but for his planning and directions. Accordingly, he rendered the seized gold jewellery liable to confiscation under Sections 111(d) and 111(l) of the Customs Act, 1962 and rendered himself liable to penalty under Section 112 of the Customs Act, 1962 for abetment of improper importation of smuggled goods. Further, as discussed supra, Shri Jalpesh Nalinkumar Modi was found to have concerned himself in the act of abetting the smuggling of gold and to have knowingly violated the provisions of the Customs Act, 1962, Foreign Trade

Policy 2015–20, Baggage Rules, 2016, and relevant Customs Notifications, thereby rendering the said goods liable to confiscation under Sections 111(d) and 111(l) of the Customs Act, 1962, and by purchasing and dealing with such smuggled gold, which he knew or had reason to believe was liable to confiscation under Section 111 of the Customs Act, 1962, he rendered himself liable to penalty under Section 112 of the Customs Act, 1962.

11.3.4. Moreover, as narrated above, Shri Jalpesh Nalinkumar Modi has failed to provide the legitimate documents with respect to source of purchase of subject Gold and attempted to mis-lead the investigation and by doing so, he has rendered himself liable to Penalty under **Section 117** of the Customs Act, 1962.

11.3.5. Also, Shri Jalpesh Nalinkumar Modi has failed to discharge his onus in terms of the provisions of Section 123 of the Custom Act, 1962. These actions render the said gold quantity liable for confiscation and also render penal action under the Customs Act, 1962 against Shri Jalpesh Nalinkumar Modi.

12. Now therefore, **Smt. Komal Jalpesh Modi** holding Indian Passport No. R8453770, R/o B 501, Heart Villa Apartment, Opp Sayona Green, S.G. Highway, Gota, Ahmedabad-380060, Gujarat **and Shri Jalpesh Nalinkumar Modi** holding Indian Passport No. V2169311, R/o S-402, ICB Flora, Nr Arise Farm, Behind Hanuman Temple, Gota, Daskroi, Dist-Ahmedabad-382481, Gujarat, 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, Near All India Radio, Navrangpura, Ahmedabad-380 009, as to why:

- (i) **The total 07 Nos. of gold articles totally weighing 357.900 grams** having Market Value of **Rs.31,98,410/-** and Tariff Value of **Rs.30,26,622/-** [One Gold Chain and One Gold Bangle (total net weight 174.1 grams, purity 916.0/22Kt., Market Value of Rs.16,18,260/-, Tariff Value Rs.15,31,343/-) and One Gold Kada (net weight 38.2 grams, purity 750.0/18Kt., Market Value of Rs.2,90,511/-, Tariff Value Rs.2,74,907.6/- recovered from possession of **Smt. Komal Jalpesh Modi**] and Three Gold Bangles (total weight of 107.900 grams, purity 916.0/22Kt., Market Value of Rs.10,02,931/-, Tariff Value Rs.9,49,063/-) and One Gold Kada (net weight 37.700 grams, purity 750.0/18Kt, Market Value of Rs.2,86709/-, Tariff Value Rs.2,71,309.4/ recovered from possession of **Smt. Varshaben Nalinkumar Modi**, while arriving from Dubai to Ahmedabad on 17.08.2025 via Emirates Flight No. EK 540, placed under Seizure under Panchnama Proceedings dated 17.08.2025 and two Seizure Memos/ Orders both dated 17.08.2025 at Terminal-2 of SVPI Airport, Ahmedabad, should not be confiscated under the provision of Section 111(d) and 111(l) of the Customs Act, 1962;
- (ii) Penalty should not be imposed upon **Smt. Komal Jalpesh Modi** and **Shri Jalpesh Nalinkumar Modi** under the provisions of Sections 112 of the Customs Act, 1962, for the omissions and commissions mentioned hereinabove.
- (iii) Penalty should not be imposed upon **Shri Jalpesh Nalinkumar Modi** under the provisions of Sections 117 of the Customs Act, 1962, for the omissions and commissions mentioned hereinabove.

13. The Noticees namely (i) **Smt. Komal Jalpesh Modi** (ii) **Shri Jalpesh Nalinkumar Mod**, are further required to state specifically in the written reply as to whether they wish 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 they do not wish to be heard in person in their submission, it would be presumed that they do not desire a personal hearing. **All/both the noticees should** produce at the time of showing cause, all the evidences which they intend to reply upon in defense.

14. The noticees are 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.

15. This show cause notice is issued without prejudice to any other action that may be taken against the notices, 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.

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

17. 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: 09-02-2026
15:53:35

Shree Ram Vishnoi
Additional Commissioner
Customs, Ahmedabad

DIN:20260271MN0000000EFE

VIII/ 10-70/SVPIA-A/O&A/HQ/2025-26

Date : 09.02.2026

By Speed Post A.D./E-mail /Hand Delivery/Through Notice Board

To,

(i) Smt. Komal Jalpesh Modi,
Residing at B 501, Heart Villa Apartment,
Opp. Sayona Green, S.G. Highway, Gota,
Ahmedabad-380060 (Gujarat)

(ii) Shri Jalpesh Nalinkumar Modi,
Residing at S-402, ICB Flora, Nr. Arise Farm,
Behind Hanuman Temple, Gota, Daskroi,
Ahmedabad-382481(Gujarat)

Copy to:

- 1) The Deputy/Assistant Commissioner of Customs, SVPIA, Ahmedabad
- 2) The Assistant Commissioner of Customs (AIU), SVPIA, Ahmedabad
- 3) The System In-Charge, Customs, HQ., Ahmedabad for uploading on the official web-site i.e. <http://www.ahmedabadcustoms.gov.in>
- 4) Guard File

Annexure 'A'

Documents relied upon in the Show Cause Notice issued in the case against **Smt. Komal Jalpesh Modi & Shri Jalpesh Nalinkumar Modi**, for attempting to smuggle gold totally weighing 357.900 grams (Net Weight) having total Market Value of Rs. 31,98,410/-, Tariff Value of Rs. 30,26,622/-:

Sr. No.	Document	Remarks
1	Panchnama drawn on 17.08.2025 at SVP International Airport, Ahmedabad and Travelling documents	Copy enclosed
2	Valuation Certificate no. 483/2025-26 dated 17.08.2025 issued by Shri Soni Kartikey Vasantrai, Government Approved Valuer in respect of the gold weighing 145.600 grams (Net Weight) having Market Value of Rs. 12,89,639/- recovered from Smt. Varshaben Nalinkumar Modi.	Copy enclosed
3	Valuation Certificate dated 484/2025-26 issued by Shri Soni Kartikey Vasantrai, Government Approved Valuer 1962 in respect of the gold weighing 212.300 grams (Net Weight) having Market Value of Rs. 19,08,771/- recovered from Smt. Komal Jalpesh Modi	Copy enclosed
4	Seizure Memo /Order dated 17.08.2025 issued in respect of the seizure of gold weighing 212.300 grams (Net Weight) having Market Value of Rs. 19,08,771/- recovered from Smt. Komal Jalpesh Modi	Copy enclosed
5	Seizure Memo /Order dated 17.08.2025 in respect of the seizure of the gold weighing 145.600 grams (Net Weight) having Market Value of Rs. 12,89,639/- recovered from Smt. Varshaben Nalinkumar Modi	Copy enclosed
6	Statement dated 17.08.2025 of Smt. Varshaben Nalinkumar Modi	Copy enclosed
7	Statement dated 17.08.2025 of Smt. Komal Jalpesh Modi	Copy enclosed
8	Statement dated 17.08.2025 of Shri Jalpesh Nalinkumar Modi	Copy enclosed
9	Summons dated 25.09.2025 and 16.11.2025 issued to Shri Jalpesh Nalinkumar Modi	Copy enclosed
10	Copy of Documents i.e. Purchase Invoices, Bank Statements provided by Shri Jalpesh Nalinkumar Modi during his statement	Copy enclosed
11	Copy of Death Certificate dated 08.09.2025 provided by Shri Jalpesh Nalinkumar Modi as evidence of death of his mother Smt. Varshaben Nalinkumar Modi	Copy enclosed



OFFICE OF THE ASSISTANT 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/10-35/AIU/A/2025-26

Date: 17.08.2025

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 the below mentioned goods smuggled by Smt. Komal Jalpesh Modi 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 Smt. Komal Jalpesh Modi in form of aforesaid gold articles which were recovered from the passenger. The said proceedings were recorded under the Panchnama dated 17.08.2025 drawn at SVPI Airport, Ahmedabad.

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

SR. No.	Details of Items	PCS	Net Weight in Gram	Purity	Market value (Rs)	Tariff Value (Rs)
1	1) One Gold Chain and One Gold Bangle (916.0 22kt) having Market Value of Rs. 16,18,260/-. 2) One Gold Kada (750.0 18 Kt) having Market Value of Rs. 2,90,511/- Total Market Value of goods is Rs. 19,08,771/-	3	212.300	916.0 22Kt 750.0 18kt	1908771/-	1806250/-
	Total	3	212.300		1908771/-	1806250/-

Date : 17.08.2025

Place: SVPI Airport, Ahmedabad

(Vikram Meena)
(Vikram Meena)

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

P-1 *A. Parera*
17/08/2025

K.J. Modi
17-8-25

P-2 *P.H. Chaudhari*
17/08/25

Seen
Komal Jalpesh Modi
25-11-2025



OFFICE OF THE ASSISTANT 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/10-35/AIU/A/2025-26

Date: 17.08.2025

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 the below mentioned goods smuggled by Smt. Varshaben Nalinkumar Modi 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 Smt. Varshaben Nalinkumar Modi in form of aforesaid gold articles which were recovered from the passenger. The said proceedings were recorded under the Panchnama dated 17.08.2025 drawn at SVPI Airport, Ahmedabad.

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

SR. No.	Details of Items	PCS	Net Weight in Gram	Purity	Market value (Rs)	Tariff Value (Rs)
1	Gold articles recovered from Smt. Varshaben Nalinkumar 1) 3 Gold Bangles having total weigh of 107.900 grams having market value of Rs. 10,02,931/- 2) 01 Gold Kada having total weight of 37.700 grams having market value of Rs. 286709/-	4	145.600	916.0 Kt 750.0 18Kt	12,89,639/-	1220372/-
	Total	4	145.600		12,89,639/-	12,20,372/-

Date : 17.08.2025
Place: SVPI Airport, Ahmedabad

[Signature]
17/8/25
(Vikram Meena)
Superintendent, Customs (AIU)
SVPI Air Port, Ahmedabad.

P-1 *[Signature]*
17/08/2025

m.v.m
17/8/25

P-2 P.K. Chaudhari
17/08/25

Seen
[Signature]
25-11-2025

ANNEXURE 'A'

VALUATION CERTIFICATE OF ONE GOLD CHAIN, ONE GOLD BANGLE ONE GOLD KADA RECOVERED FROM KOMAL JALPESH MODI AT SVPI AIRPORT, AHMEDABAD ON 17.08.2025.

Certificate No: 484/2025-26

Dated: 17/08/2025

This is to certify that I have checked and examined One Gold Chain & One Gold Bangle and One Gold Kada weighing **174.100 + 38.200 (Total 212.300 Grams)** Grams recovered from Pax. **Komal Jalpesh Modi** having Passport No. **R8453770** Residing at B-501, Heart Villa Apprtment, Opp Sayona Green, B/H Vodafone Tower, Gota, Ahmedabad, Gujarat, India, travelling by Emirates Flight No: EK 540 From Dubai to Ahmedabad, Arrived on: 17-08-2025 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. 50/2025-Customs (N.T.) dated 14.08.2025 (gold) and Exchange Rate Notification No.: 35/2024 dated 08.08.2025, the calculation of total market value based on the unit market value of gold @ **101400** 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 @ **95953.80** 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	Gold Chain-1 & Gold Bangle-1 (916 Marking)	2	174.100	916.0 22Kt	1618260	1531343
2	Gold Kada (750 Marking)	1	38.200	750.0 18Kt	290511	274907.6
	Total	3	212.300		1908771	1806250

Place: Ahmedabad

Date: 17/08/2025



Ka. J. Vasantrai, V. Soni 17/08/25
(SONI KARTIKEY VASANTRAI)

Qr: Certificate-No:484/2025-26 Dated:17.08.2025 The Asst/Deputy Commissioner (AIU) SVPIA Customs Ahmedabad Recovered from Komal Jalpesh Modi



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



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info@kvjewels.in



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

ANNEXURE 'A'

VALUATION CERTIFICATE OF THREE GOLD BANGLES & ONE GOLD KADA RECOVERED FROM VARSHABEN NALINKUMAR MODI AT SVPI AIRPORT, AHMEDABAD ON 17.08.2025.

Certificate No: 483/2025-26

Dated: 17/08/2025

This is to certify that I have checked and examined Three Gold Bangles & One Gold Kada weighing **107.900 + 37.700 (145.600 Grams)** Grams recovered from Pax. **Varshaben Nalinkumar Modi** having Passport No. **R8454128** Residing at B-501, Heart Villa Apprtnment, Opp Sayona Green, S.G.Highway, Gota, Ahmedabad, Gujarat, India, travelling by Emirates Flight No: EK 540 From Dubai to Ahmedabad, Arrived on: 17-08-2025 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. 50/2025-Customs (N.T.) dated 14.08.2025 (gold) and Exchange Rate Notification No.: 35/2024 dated 08.08.2025, the calculation of total market value based on the unit market value of gold @ **101400** 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 @ **95953.80** 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	Gold Bangles (916 Marking)	3	107.900	916.0 22Kt	1002931	949063
2	Gold Kada (750 Marking)	1	37.700	750.0 18Kt	286709	271309.4
	Total	4	145.600		1289639	1220372

Place: Ahmedabad

Date: 17/08/2025



Kartikey Vasantrai
17/08/25
(SONI KARTIKEY VASANTRAI)

Qr: Certificate-No:483/2025-26 Dated:17.08.2025 The Asst/Deputy Commissioner (AIU) SVPIA Customs Ahmedabad Recovered from Varshaben Nalinkumar Modi

*seen
marked
17/8/25*



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



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

**Panchnama dated 17.08.2025 drawn in the Arrival Hall of
Terminal-2 of SVPI Airport, Ahmedabad**

Sr. No.	Name & Address of the Panchas	Age in years	Occupation
1.	Aayush Parera, Parsi Street, Dulsad, Valsad	21	Service
2.	Pooja Chaudhari, Chaudhrivas, Bapupura, Gandhinagar	27	Service

On being called upon by a person, who introduces himself as Harish Kuri, Inspector of Customs (AIU), SVPI Airport, Ahmedabad, we the above-named panchas present ourselves at approx 08:00 AM of 17.08.2025 at the green channel of the arrival hall of Terminal 2, SVPI Airport, Ahmedabad. Shri Harish Kuri, introduces us to other officers namely Shri Vikram Meena, Superintendent (AIU) , Shri Dev Raj, Inspector (AIU), Shri Shubham Gupta, Havaldar and M/s. Janvi Singh, Havaldar. Shri Harish Kuri, 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 proceedings and observe all the events carefully as independent witnesses for which we give our consent.

2. Thereafter the AIU officers intercept 02 female passengers and requests both the female passengers to show their passport and boarding pass. The first female passenger shows her passport and boarding pass and identifies herself as Smt. Komal Jalpesh Modi holding Indian Passport No. R8453770, DOB: 13.09.1990 residing at B-501, Hartvilla Appartment, Opposite Sayona Green, B/H Vodafone Tower, Gota, Ahmedabad, Gujarat-380060. The Second female passenger shows her passport and boarding pass and identifies herself as Smt. Varshaben Nalinkumar Modi holding Indian Passport No. R8454128, DOB: 23.02.1961 residing at B-501,

Before me,

Harish Kuri
17/08/25

(Harish Kuri)
Inspector of Customs (AIU)
SVPI Airport, Ahmedabad

Aayush Parera
Panch 1. 17/8/25

P. Chaudhari
Panch2 17/08/25

Janvi Singh
(Janvi Singh)
Havaldar of Customs (AIU)

K. J. Modi
17-8-25

(Smt. Komal Jalpesh Modi)

M. V. Modi
17/8/25

(Smt. Varshaben Nalinkumar Modi)

Hartvilla Appartment, Opposite Sayona Green, B/H Vodafone Tower, Gota, Ahmedabad, Gujarat-380060. Smt. Varshaben Nalinkumar Modi informs that Komal Jalpesh Modi is her Daughter-in law and they are travelling together from Dubai to Ahmedabad by Emirates Flight EK540. The AIU officers inform us that on account of suspicious movement of both passengers, thorough checking of the passengers and examination of his baggage is required.

3. In the presence of the panchas, the officers ask both the passengers, if they are carrying any dutiable/ Restricted/Prohibited goods and have anything to declare to Customs, in reply to which both the passengers deny it. The AIU officers inform the passengers that they would be conducting their personal search and detailed examination of his baggage. Before conducting search, the officers offer themselves for their search, but the passengers politely decline the same imposing full faith in the officers. Thereafter, the AIU officers ask the passengers whether they want to be checked in front of an Executive Magistrate or the Superintendent of Customs, in reply to which the passengers give their consent to be searched in front of the Superintendent of Customs.

4. Thereafter, AIU officers notice that Smt. Komal Jalpesh Modi is wearing one gold necklace/chain, one gold kada and one gold bangle. AIU officers instruct Smt. Komal Jalpesh Modi to remove these gold articles from body and hand over the same to AIU officers. Subsequently, the AIU officers directs her 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 she 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 suggesting that nothing is hidden over body/clothes. Thereafter, M/s. Janvi Singh, Havaldar proceeds to physically examine the passenger and ask her to come to the AIU office

Before me,

Harish Kuri
17/08/25
(Harish Kuri)
Inspector of Customs (AIU)
SVPI Airport, Ahmedabad

Panch 1.

Varshaben
17/08/25

Panch2

P.K. Chaudhary
17/08/25

(Janvi Singh)
Havaldar of Customs (AIU)

Janvi Singh
17/08/25

K. J. Modi
17-8-25

(Smt. Komal Jalpesh Modi)

M. V. Modi
17/8/25

(Smt. Varshaben Nalinkumar Modi)

situated opposite the Belt No. 2, Arrival Hall, Green Channel, SVPI Airport, Ahmedabad. M/s. Janvi Singh conduct thorough personal search of Smt. Komal Jalpesh Modi and informs other AIU officers in presence of us panchas that nothing objectionable is found during the personal search. On being asked about gold articles recovered from her, Smt. Komal Jalpesh Modi informs AIU officers that these gold articles are given to her by her husband Shri Jalpesh Modi.

5. At the same time, AIU officers notice that Smt. Varshaben Nalinkumar Modi is wearing 01 gold kada and 03 gold bangles. AIU officers instruct Varshaben Nalinkumar Modi to remove these gold articles from body and hand over the same to AIU officers. Subsequently, the AIU officers directs her to walk through the Door Frame Metal Detector (DFMD) machine; before passing through the said DFMD Machine, this passenger is asked to remove all the metallic objects she 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 suggesting that nothing is hidden over body/clothes. Thereafter, M/s. Janvi Singh, Havaldar proceeds to physically examine the passenger and ask her to come to the AIU office situated opposite the Belt No. 2, Arrival Hall, Green Channel, SVPI Airport, Ahmedabad. M/s. Janvi Singh conduct thorough personal search of Varshaben Nalinkumar Modi and informs other AIU officers in presence of us panchas that nothing objectionable is found during the personal search. On being asked Varshaben Nalinkumar Modi informs the AIU officers that these gold articles are given to her by his son Shri Jalpesh Modi.

6. Thereafter, in the presence of the panchas, the AIU officers instruct both the passengers to put their entire luggage i.e. one red trolley bag, one handbag, one red cloth bag, one plastic bag and 02 blue bags on the

Before me,

Harish Kuri
17/8/25

(Harish Kuri)
Inspector of Customs (AIU)
SVPI Airport, Ahmedabad

K. J. Modi
17-8-25

(Smt. Komal Jalpesh Modi)

Panch 1. *Janvi Singh*
17/8/25

Panch 2 *P.K. Chaudhari*
17/8/25

(Janvi Singh) *Janvi Singh*
Havaldar of Customs (AIU)

M. V. N
17/8/25

(Smt. Varshaben Nalinkumar Modi)

X-Ray Bag Scanning Machine installed near the Green Channel at terminal 2 of SVPI Ahmedabad for scanning. On scanning their baggages in the X-ray machine nothing suspicious is seen.

7. Thereafter, the AIU officer calls Mr. Soni Kartikey Vasantrai, Government Approved Valuer and informs him that aforesaid suspected gold articles have been recovered from 02 passengers 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 both the passengers. In reply, the Government Approved Valuer informs the officer that he will come at the SVPIA Airport by 12:30 PM in the morning to ascertain the same.

8. Mr. Soni Kartikey Vasantrai, Government Approved Valuer arrives at the AIU office at about 12.30 PM and the officer introduces him to us the panchas as well as the passenger. The officers give the aforesaid suspected gold articles recovered from both the passengers to the Govt. Valuer. After weighing the said aforesaid gold articles in his weighing scale, Mr. Kartikey Vasantrai Soni informs that one gold necklace/chain, one gold kada and one gold bangle recovered from Smt. Komal Jalpesh Modi weighs 212.300 grams. Photograph of the same is as under:

Before me,

Harish Kuri
17/10/25
(Harish Kuri)
Inspector of Customs (AIU)
SVPI Airport, Ahmedabad

Panch 1.

K.J.M.Li

(Smt. Komal Jalpesh Modi)

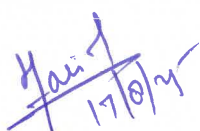
Panch2


P.H. Chaudhuri
17/10/25
(Janvi Singh) *Janvi Singh*
Havaldar of Customs (AIU)

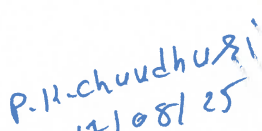
M.V.M
17/10/25
(Smt. Varshaben Nalinkumar Modi)



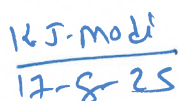
Before me,


 (Harish Kuri)
 Inspector of Customs (AIU)
 SVPI Airport, Ahmedabad

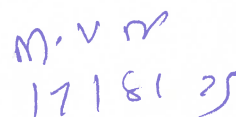
Panch 1. 
 #1/1/25

Panch2 
 #1/08/25

(Janvi Singh) 
 Havaldar of Customs (AIU)

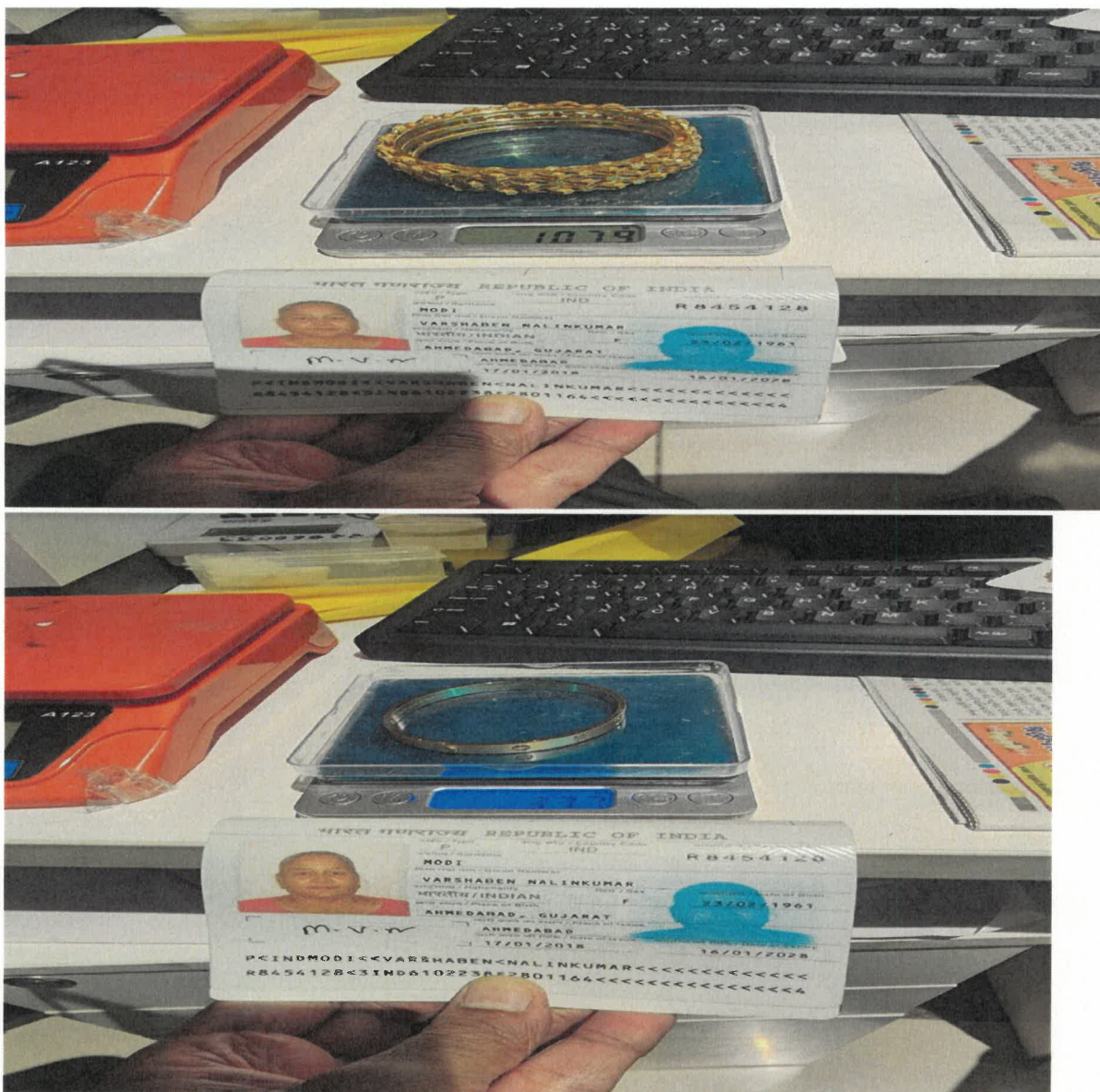

 #17-8-25

(Smt. Komal Jalpesh Modi)


 #17/8/25

(Smt. Varshaben Nalinkumar Modi)

9. Further, Mr. Kartikey Vasantrai Soni informs that 01 gold kada and 03 gold bangles recovered from Smt. Varshaben Nalinkumar Modi weighs 145.600 grams . Photograph of the same is as under:



Before me,

Harish
17/8/25
(Harish Kuri)
Inspector of Customs (AIU)
SVPI Airport, Ahmedabad

Panch 1. *Jalpesh*
17/8/25

Panch2 *P.K-chaudhary*
17/8/25

(Janvi Singh) *Janvi Singh*
Havaldar of Customs (AIU)

K. J-Modi
17-8-25

(Smt. Komal Jalpesh Modi)

M.V.M
17/8/25

(Smt. Varshaben Nalinkumar Modi)

10. After examining the aforesaid gold articles, the Government Approved Valuer confirms that above said these articles are made of gold. Shri Soni Kartikey Vasantrai vide certificate no. 484/2025-26 dated 17.08.2025 certifies that the one gold chain , one gold bangle and one gold Kada recovered from Smt. Komal Jalpesh Modi weighs 212.300 grams.

The market value of the aforesaid Gold & tariff value as per the Notification No. 50/2025-Customs (N.T.) dated 14.08.2025 (gold) and Exchange Rate Notification No.: 35/2024 dated 08.08.2025, the calculation of total market value based on the unit market value of gold @ 101400 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 @ 95953.80 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	1) One Gold Chain and One Gold Bangle (916.0 22kt) having Market Value of Rs. 16,18,260/-. 2) One Gold Kada (750.0 18 Kt) having Market Value of Rs. 2,90,511/- Total Market Value of goods is Rs. 19,08,771/-	3	212.300	916.0 22Kt 750.0 18kt	1908771/-	1806250/-
	Total	3	212.300		1908771/-	1806250/-

Before me,

Harish Kuri
17/08/25

Panch 1.

Janvi Singh
17/08/25

Panch2

P.H. chaudhary
17/08/25

(Harish Kuri)
Inspector of Customs (AIU)
SVPI Airport, Ahmedabad

(Janvi Singh)
Havaldar of Customs (AIU)

Janvi Singh
17/08/25

K-J-Modi
17-8-25

(Smt. Komal Jalpesh Modi)

(Smt. Varshaben Nalinkumar Modi)

M.V.N
17/8/25

11. Shri Soni Kartikey Vasantrai vide certificate no. 483/2025-26 dated 17.08.2025 certifies that the 03 gold Bangles, one gold kada recovered from Smt. Varshaben Nalinkumar Modi weighs 145.600 grams.

The market value of the aforesaid Gold & tariff value as per the Notification No. 50/2025-Customs (N.T.) dated 14.08.2025 (gold) and Exchange Rate Notification No.: 35/2024 dated 08.08.2025, the calculation of total market value based on the unit market value of gold @ 101400 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 @ 95953.80 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	Gold articles recovered from Smt. Varshaben Nalinkumar 1) 3 Gold Bangles having total weigh of 107.900 grams having market value of Rs. 10,02,931/- 2) 01 Gold Kada having total weight of 37.700 grams having market value of Rs. 286709/-	4	145.600	916.0 Kt 750.0 18Kt	12,89,639/-	1220372/-
	Total	4	145.600		12,89,639/-	12,20,372/-

Before me,

(Harish Kuri)
Inspector of Customs (AIU)
SVPI Airport, Ahmedabad

Panch 1.

(Smt. Komal Jalpesh Modi)

Panch2

(Janvi Singh)
Havaladar of Customs (AIU)

(Smt. Varshaben Nalinkumar Modi)

M.V.M
17/8/25

12. On being asked by the AIU officer, in the presence of we the panchas, Smt. Komal Jalpesh Modi produces the following documents:-

- i) Copy of Passport No. R8453770 issued Government of India on 17.01.2018 valid up to 16.01.2028.
- ii) Boarding pass dated 17.08.2025 of Emirates Flight EK540 from Dubai to Ahmedabad seat No. 33D

13. On being asked by the AIU officer, in the presence of we the panchas, Smt. Varshaben Nalinkumar Modi produces the following documents:-

- iii) Copy of Passport No. R8454128 issued Government of India on 17.01.2018 valid up to 16.01.2028.
- iv) Boarding pass dated 17.08.2025 of Emirates Flight EK540 from Dubai to Ahmedabad seat No. 34D

14. The AIU officer informs that the copies of travelling documents and identity proof documents mentioned above are being taken into possession from both passengers for further investigation and are signed by us, 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.

15. Thereafter, the AIU Officer informs we the panchas as well as the passenger that the aforesaid gold articles recovered from the said

Before me,

Harish Kuri
Panch 1. 17/8/25

P. H. Chaudhary
Panch 2. 17/08/25

(Harish Kuri)
Inspector of Customs (AIU)
SVPI Airport, Ahmedabad

Janvi Singh
(Janvi Singh)
Havaldar of Customs (AIU)

K. J. Modi
17-8-25

(Smt. Komal Jalpesh Modi)

M. V. M.
17/8/25

(Smt. Varshaben Nalinkumar Modi)


passengers 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.

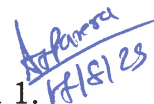
16. The officer, then, in presence of we the panchas and in the presence of the said passenger places the gold articles recovered from the above said 02 passengers in 02 different transparent plastic boxes and after placing the packing list on the same, ties them with a thread and seals them with the Customs lac seal. The Customs seal on the plastic boxes is sealed in such a manner that same cannot be opened without tempering the Customs seal.

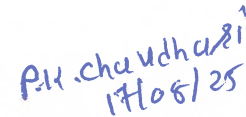
17. We, the above mentioned panchas, the AIU officer as well as the passengers have put our dated signature on the packing lists placed over the aforesaid plastic boxes as a token of having packed and sealed the same in our presence and in the presence of the passenger. The said sealed transparent plastic boxes containing aforesaid gold articles, are handed over to the Warehouse In-charge, SVPI Airport, Ahmedabad vide Ware House Entry No. 7606 dated 17.08.2025 with respect to the goods recovered from Smt Komal Jalpesh Modi and Ware House Entry No 7607 dated 17.08.2025 with respect to the goods recovered from Smt Varshaben Nalinkumar Modi.

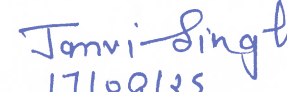
18 Nothing else is seized or taken over from the said passengers except what has been mentioned above in the panchnama. No threat, coercion or inducement is made during the entire Panchnama proceedings. No religious sentiments of the passenger are hurt during the course of

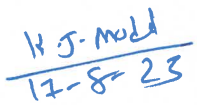
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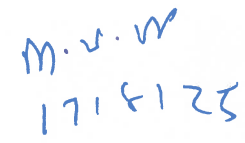

(Harish Kuri)
Inspector of Customs (AIU)
SVPI Airport, Ahmedabad


Panch 1.


Panch2


(Janvi Singh)
Havaladar of Customs (AIU)


(Smt. Komal Jalpesh Modi)


(Smt. Varshaben Nalinkumar Modi)

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 1355 Hrs on 17.08.2025.

Received Panchnama

K.J. Modi
17-8-25

Received panchnama
M.V.M
17/8/25

Before me,

Harish Kuri
17/8/25

(Harish Kuri)
Inspector of Customs (AIU)
SVPI Airport, Ahmedabad

Apurva
Panch 1. 17/8/25

P.K. Chandhersi
17/08/25
Panch2

Janvi Singh
17/08/25
(Janvi Singh)
Havaldar of Customs (AIU)

K.J. Modi
17-8-25

(Smt. Komal Jalpesh Modi)

(Smt. Varshaben Nalinkumar Modi)

M.V.M
17/8/25



ECONOMY

MODI / VARSHABENNAL INKUMARMR

SMART GATE

AHMEDABAD		EK 540	17 AUG	Seating zone	
Gate	Boarding at	Gate closes at	Seat		
A 17	0305	0330	34D	E	



BOARDING PASS

1762998224961-1



ECONOMY

MODI / VARSHABENNAL INK

EK 540 17 AUG

DXB - AMD

DXB - AMD		Seating zone	
Departure	Seat		
0350	34D	E	

Seq 0066

*P1 - Appareya
17/8/25*

*P2 - P.K.Chauhan
17/08/25*

*MUM
Pax 17/8/25*

AD;EK0540 17AUG DXB AMD 0350
LIST OF - PAX ACCEPTED ALL API

A17 PW

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AJU

Ek540-17AUG
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1.ACHARYA RINKUBENPARESHK	Y	23F	F	22JUL76	Z5574157	IN
2.ALJARIYA;ABDULAZIZ	J	08A	M	19NOV93	U345900	SA
3.ALJOHAR IBRAHIMABDULLAT	J	01J	M	28NOV62	T838535	SA
4.ALKAYYAD;MOHAMMED	J	05E	M	16OCT95	AC09363	SA
5.AMRITAHA;	J	02A	F	07JUL81	Z7543309	IN
6.ARORA NAAZKAUR	J	04A	F	24MAY12	C0867377	IN
7.ARORA VEERPRATAPSINGH	J	03B	M	22SEP09	C0868217	IN
8.ASIF FNU	Y	27K	M	16SEP83	Z5569850	IN
9.BANDALI HUSSEIN	Y	20H	M	06MAR89	TAE038885	TZ
10.BENANI RIDDHIMAHESH	Y	22K	F	22SEP90	135915738	GB
11.BHAVSAR KABIR	Y	24J	C	21APR18	X8069540	IN
12.BHAVSAR RACHANABENBIREN	Y	24K	F	03NOV86	C6244649	IN
13.BHOIRA MARYAM	Y	19J	F	10AUG00	W4989202	IN
INF BHOIRA/HAMAD HAMDAN	Y	19J	M	20JUL25	I0062521	IN
14.BHUNDIA HARSHA	Y	30J	F	24FEB75	543921793	GB
15.BHURANI SAKENABANUMUSTU	Y	45A	F	10JUN80	S5669025	IN
16.BOLLA LUGINDO	W	15J	M	11AUG56	YB6816864	IT
17.BRAHMBHA;CHINMAY	Y	34A	M	27OCT04	Z6165967	IN
18.BHIMANI RAHULKANTILAL	Y	37K	M	23DEC89	B7893770	IN
19.CHARUPAD;MUSTHAFA	Y	27J	M	16FEB80	S8125475	IN
20.CHADMIYA VASANTBHAI	Y	23A	M	01JUL63	P2549113	IN
21.CHANDAVA;JAYENDRASINHKAR	Y	26K	M	25NOV76	Y5415328	IN
22.CHAUHAN AVYAANSH	Y	27A	C	21APR23	Y6864082	IN
23.CHAUHAN SHREYADHAVALKUM	Y	27B	F	18SEP94	W7191120	IN
24.CHRISTIA;ARVINDBHAI PETER	Y	32A	M	04JAN63	R8440668	IN
25.CHRISTIA;GRISHMABENARVIN	Y	32B	F	11MAR67	R8438236	IN
26.COLLET ALEXANDREERNEST	Y	22A	M	20JUL85	17EA11631	FR
27.DANTRELI;GANESHBHAI DEVAJ	Y	31A	M	15FEB61	P4898155	IN
28.DANTRELI;MUKTABENGANESH B	Y	31B	F	15SEP64	P0977899	IN
29.DAVE PIYUSHKUMARMAHI	J	07B	M	19AUG66	Z7370205	IN
30.DEVANHAL;SWATIVIJAY	Y	23H	F	04DEC65	B7071305	IN
31.DEVANHAL;VIJAYGOVINDA	Y	23K	M	06OCT65	Z3910141	IN
32.DHAMESHA URVILKAUSHIKKUM	J	06K	M	06DEC95	V0703272	IN
33.DOSHI SONALBAHENTUSHA	Y	22B	F	31JUL69	W2381560	IN
34.DOSHI TUSHARRASIKLAL	Y	22C	M	01OCT62	142391249	GB
35.DSILVA SEFRA	Y	25H	F	04APR84	X4328379	IN
36.FERNANDE;JOSHUA	Y	25K	M	16AUG11	CC125610	PT
37.FERNANDE;THADDEUS	Y	25J	M	23DEC81	CF566753	PT
38.FELDMAN BRADLEY EDWARD	J	02K	M	08MAR75	A37130226	US
39.GAJJAR VARUNKISHOR	Y	34B	M	27OCT88	Z7447972	IN
40.GANDHI HIMANIJAYESHKUM	Y	21D	F	25AUG92	V8284635	IN
41.GANDHI PRAGNESHKUMAR	Y	28A	M	28AUG70	Z7965131	IN
42.GANDHI VIDHI	Y	28B	F	20MAY04	U1260797	IN
43.HAROOD ALISHA	Y	26J	C	20MAR15	C5162089	IN
44.JAROLI REHANA	Y	26H	F	15JAN77	C1795768	IN
45.JAIN DIVYASUNIL	Y	22F	F	04JAN90	V9127821	IN
46.JOLAPARA DEEPHASAMUKHBHA	Y	21H	M	23NOV93	V5886521	IN
47.JOSHI HARDIKKUMAR PRAK	Y	39A	M	15AUG85	P0984752	IN
48.KHERICHA MARIASAGIR	Y	26A	F	02OCT93	B8254344	IN
49.KHERICHA MOHIBNOMANBHAI	Y	25B	M	04AUG52	Z7312909	IN
50.KHERICHA SAGIRMOHIB	Y	26B	M	25MAY91	Z4421023	IN
51.KHERICHA SOFIAMOHIB	Y	25A	F	13NOV57	Z6710714	IN
52.KNECHT DANIEL	J	04K	M	26DEC77	AP0217405	AT
53.KURARIA PRAGATI	Y	46K	F	04APR97	C9950299	IN
54.KUSHWANS;ASHUTOSH	Y	24A	M	28AUG00	C1337383	IN
55.KHAN MOINUDDIN	Y	43A	M	01JUN83	S3687341	IN
56.KALARIA YAGHNARENDRABHA	J	07F	M	01APR94	S6144379	IN
57.MAYAL MONTEK	J	03J	M	20DEC87	Z4576343	IN
58.MCDADE STEVENALISTAIR	Y	21A	M	18NOV78	551885266	GB
59.MENDEZOR;JOSEALBERTO	J	06A	M	29JAN83	N14127038	MX
60.MODI KIAANJALPESH	Y	33E	C	06SEP15	W2516965	IN
61.MODI KOMALJALPESH	Y	33D	F	13SEP90	RB453770	IN
INF MODI/DWIJA JALPESH	Y	33D	F	12NOV24	C7757436	IN
62.MODI VARSHABENNALINK	Y	34D	F	23FEB61	R8454128	IN
63.MOHAMMED;HUMANA	Y	33F	F	22AUG92	V7218405	IN
INF SIMRAH/FNU	Y	33F	F	17JAN24	X4363816	IN
64.NANDE VISHWANATHSUDHI	Y	24H	M	12OCT76	Z7370315	IN

P1 - ~~Aspenora~~
17/8/25

P2 - P. Melanchandran
17/08/25

Statement of Shri Jalpesh Nalinkumar Modi Son of Shri Nalinkumar Chandulal Modi holding Indian Passport No. V2169311, DOB: 09.05.1988, residing at S-402, ICB Flora, Nr Arise Farm, Behind Hanuman Temple, Gota, Daskroi, Dist-Ahmedabad-382481, Gujarat, India recorded under Section 108 of the Customs Act, 1962 before Superintendent of Customs (AIU), SVPI Airport, Ahmedabad on 25.11.2025.

=====

I, Jalpesh Nalinkumar Modi Son of Shri Nalinkumar Chandulal Modi holding Indian Passport No. V2169311, DOB: 09.05.1988, residing at S-402, ICB Flora, Nr Arise Farm, Behind Hanuman Temple, Gota, Daskroi, Dist-Ahmedabad-382481, on being called by the Superintendent (AIU), Customs, at SVPI Airport, Ahmedabad, vide Summons dated 16.11.2025 present myself to tender my true and correct statement today i.e. on 25.11.2025. Before recording 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/BNS, 2023. I have also been explained that my statement can be used as legal evidence against me or any other person, firm or company in the Court of Law or Departmental proceedings.

My name, age, address and other details are true and correct. I hereby produce a copy of my Passport bearing no. V2169311 and Aadhar Card No. 954645637616 as proof of my identity. My PAN number is ANFPM8921N and phone nos. are 7383734224 and +971525408180. My email Id is jalpesh9588@gmail.com. My Bank Account Nos are as under:-

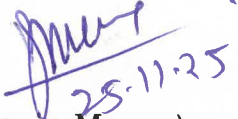
S. No.	Bank Account No.	Bank/Branch
1	00000038834953090	SBI, SPL NRI S G Road , Ahmedabad
2	50100737519991	HDFC Bank Bhuyangdev Branch, Ahmedabad
3	019101455240	Mashreq Bank, Gold Souk Deira, Dubai
4	0959013689601	ENBD , Liv Branch, Dubai


I am having Masters Degree in Computer Application and I can read, write, speak, and understand, Hindi, English and Gujarati. My present statement is being recorded in English as per my request. I give my statement in question answer form as under:

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

Ans- My name is Jalpesh Nalinkumar Modi, Age: 37 years and my address mentioned above is true and correct. I am working as Computer Systems Manager at M/s. Al Mignas Jewellers LLC, Dubai since April, 2019. As on date, I

Before me:


25.11.25
(Vikram Meena)
Superintendent (AIU)


25-11-2025
(Jalpesh Nalinkumar Modi)

am getting a salary of 17,000 AED /DHS per month. I am also working as part time Accountant in M/s. Look Jewellery, Shereez Jewellery, Sarky Jewellery at UAE. My residential address at Dubai is 106, Atiq Al Salem Building 26, Al Hamirya, Bur-Dubai, UAE.

Q.2:- Please provide details of your family members?

Ans:- My family comprises of me, my wife Smt. Komal Jalpesh Modi, Kiaan Jalpesh Modi (Son 10 Years) and Dwija Jalpesh Modi (Daughter One year). My father expired on 06.05.2002 and my mother has expired on 04.09.2025.

Q.3:- You are being shown Panchnama dated 17.08.2025 drawn at SVPI Airport, Ahmedabad and Seizure Memo/Order dated 17.08.2025 with respect to seizure of Gold from the possession of your wife Smt. Komal Jalpesh Modi and your mother Smt. Varshaben Nalinkumar Modi. Please peruse the same and offer your comments on the same?

Ans- I have perused the said Panchnama dated 17.08.2025 drawn at SVPI Airport, Ahmedabad and with respect to seizure of Gold from the possession of my wife and my mother. My wife and my mother had already conveyed me about the said seizure and I put my dated signature on this Panchnama 25.11.2025 in token of having seen and peruse the same.

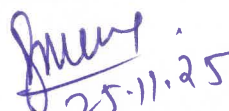
Q.4:- You are being shown two Statements dated 17.08.2025 of your wife Smt. Komal Jalpesh Modi and your mother Smt. Varshaben Nalinkumar Modi. Please go through the same and offer your comments on the same.

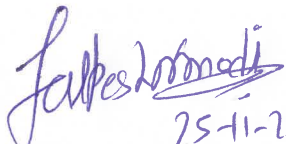
Ans- I have perused the two Statements dated 17.08.2025 of my wife Smt. Komal Jalpesh Modi and my mother Smt. Varshaben Nalinkumar Modi shown to me and I put my dated signature on this Panchnama 25.11.2025 in token of having seen and peruse the same and found their version correct with respect to me.

Q.5 :- How did you acquire the Gold which was seized from the possession of your wife Smt. Komal Jalpesh Modi and your mother Smt. Varshaben Nalinkumar Modi during the Panchnama proceedings dated 17.08.2025 at SVPI Airport, Ahmedabad? Please provide details of seller/supplier, payment particulars and source of payment?

Ans - I have been working in Dubai since June, 2015 and thus I was having balance in my Bank Accounts which I used to purchase the said Gold (seized later from the possession of my wife and my mother on 17.08.2025 under the Panchnama proceedings dated 17.08.2025 at SVPI Airport, Ahmedabad). I had

Before me:


25.11.25
(Vikram Meena)
Superintendent (AIU)


25-11-2025
(Jalpesh Nalinkumar Modi)

purchased the said Gold from M/s. Al Mignas Jewellers LLC wherein I am presently working and M/s. Shereez Jewellers LLC. I am producing copy of concerned Bills/invoices bearing no. POS01-2401174 dated 05.02.2024 and POS01-2506602 dated 15.08.2025 issued by M/s. Al Mignas Jewellers LLC and Repair/Order Invoice No. 7129 dated 13.09.2024 issued by M/s. Shereez Jewellers LLC duly signed by me.

Q.6:- The bills/invoices being provided by you are having date of issuance in the range of 05.02.2024 to 15.08.2025 which appears to be illogical since as per systems data, your wife and your mother had already visited Dubai in March- April, 2024 onwards. Then if you had purchased the Gold in the month of Feb., 2024 and 13.09.2024, you would have sent /given the gold to your wife and your mother in their previous visits. Please offer your comments in this regard.

Ans:- My mother was ill in the month of March and April, 2025 and hence, I avoided to send the gold with her.

Q.7:- Please provide copy of your Bank Statements highlighting transactions made by you with respect to purchase of said gold which was seized vide Seizure Memo/Order dated 17.08.2025?

Ans:- I am providing copy of my Bank Account Statement in respect of Mashreq Bank (for the period 02.12.2024 to 24.11.2025) and ENBD (from 01.07.2025 to 24.11.2025) which contain some entries of withdrawing money and I used such withdrawn money for payment to purchase gold in cash from my working company M/s. Al Mignas Jewellers LLC as well as from M/s. Shereez Jewellers LLC.

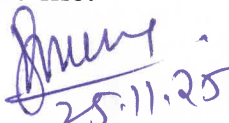
Q.8:- You have provided copies of three Bills/Invoices showing purchase of Gold valued at 30800 AED, 20706 AED and 61750 AED in the name of you and your wife. Please highlight concerned transactions in your Bank Statement co-relating purchase of said Gold by you for these three Bills/Invoices.

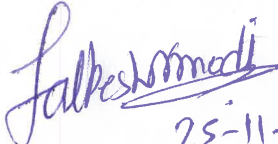
Ans:- It is not possible to co-relate payment of Gold purchase vide said bills/invoices with the transactions available in my Bank accounts.

Q.9:- Why did you not comply with the Summons issued to you earlier (prior to Summons dated 16.11.2025)?

Ans:- My son is suffering from some deficiencies he is undergoing several therapies. Similarly, my wife also frequently falls sick and my mother was

Before me:


25.11.25
(Vikram Meena)
Superintendent (AIU)


25-11-2025
(Jalpesh Nalinkumar Modi)

suffering from various diseases including high Diabetes , Blood Pressure and was undergoing knee replacement. Unfortunately, my mother Smt. Varshaben Nalinkumar Modi (who is part of present case) expired on 04.09.2025. I am submitting copy of Death Certificate in this regard. Due to such adverse circumstances, I could not comply with earlier Summons as I was living in Dubai and it was tough for me to look after all my family persons and to simultaneously to work abroad as well as to attend the Summons proceedings on the given specific date and time.

Q.10:- You are being shown Rule-5 of the Baggage Rules, 2016 which reads as under:-

"5. Jewellery.- A passenger residing abroad for more than one year, on return to India, shall be allowed clearance free of duty in his bona fide baggage of jewellery upto a weight, of twenty grams with a value cap of fifty thousand rupees if brought by a gentleman passenger, or forty grams with a value cap of one lakh rupees if brought by a lady passenger."

In the present case, your wife and your mother were not fulfilling any of the above criteria then why did you attempt to violate the said provisions and to smuggle the Gold through your wife and your mother at SVPI Airport, Ahmedabad as per their version? Why did you not suggest your wife and your mother to comply with the provisions of Customs Act, 1962 read with other regulations with respect to making correct declaration of dutiable goods before Customs Authorities ? Rather it appears that you had misled them and directed to avoid payment of applicable Customs Duty. Please offer your comments in this regard.

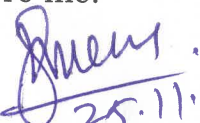
Ans:- I admit the mistake on my part and request to take lenient view looking to the conditions of my family.

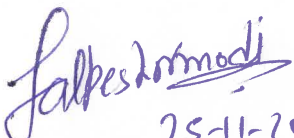
Q.11:- Do you want to say further?

Ans:- No Sir.

I have tendered my above statement voluntarily and willingly without any threat, coercion or duress and I have been fully understood this statement as explained to me. After understanding the same, I find that this statement is recorded as per my say and version and the same is true and correct. I further state that I will present myself before you whenever I will be called upon. During the statement proceedings, I have been offered water, tea and food and allowed to attend nature's call. In token of correctness of the facts mentioned in this statement, I put my dated signature on all the pages of this Statement.

Before me:


25.11.25
(Vikram Meena)
Superintendent (AIU)


25-11-2025
(Jalpesh Nalinkumar Modi)



SHEREEZ JEWELLERS L.L.C.

P.O. BPX 30501, Behind Gold Centre Building
Gold Souk, Deira, Dubai-U.A.E
Tel.: +971 4 2240 238, Email: shereezjew@gmail.com

REPAIR / ORDER INVOICE
TRN #: 100588121200003

Date: 13/09/2024

No.: 7129

To: JALPESH MODI +0525408180

SL No.	Description	Ref. No.	Gold/Platinum		Making	Others	Total
			Weight	Value			
1	18K BANGLE		38.24	9140/-	750/-	-	9890/-
2	18K BANGLE		37.99	9080/-	750/-	-	9830/-
							19720/-
						VAT 5%	986/-
						TOTAL	20706/-
TOTAL							



Customer Signature

For SHEREEZ JEWELLERY

Jalpesh Modi
25-11-2023

Al Mignas
Jewellers L.L.C.

MIGNAS
A Tradition in Gold

المقناص
المجوهرات ذ.م.م.

TRN No.: 100248256800003

Tel +971 4 2269800 ; Email: mignasgolddiamond@hotmail.co.uk ; Website: www.mignasjewellers.com

TAX INVOICE

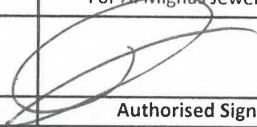
KOMAL JALPESH MODI	Invoice No : POS01-2401174
Contact No : +971543604761	Invoice Date : 05/02/2024
	Salesman : FEROUZ
	Currency : AED

No.	Sr. No.	Description	Pcs.	Weight	VAT %	Amount Before Vat	VAT	Total Amount
1	G23624	22KCG 22K CHAIN	1	124.69	5	29,333.33	1,466.67	30,800.00
			1	124.69		29,333.33	1,466.67	30,800.00

VAT Summary : Gross Amount 30,800.00 VAT @ 5% 1,466.67 Net Amount 29,333.33

Paid In : C001 -30,800.00 AED

Amount In Words : AED THIRTY THOUSAND EIGHT HUNDRED ONLY

Signed for customer confirming above	E & O E	For Al Mignas Jewellers L.L.C
		
Name	Checked By	Authorised Signatory

Address: MAJID AL SHAMSI BLDG, NEXT TO GOLD CENTER, DEIRA, GOLD SOUQ, DUBAI, UAE.

Items of this bill will be purchased back or exchanged as per current rate, making charges and costs of stone are not refundable.
Diamond Jewellery can be exchanged or upgraded for diamond jewellery only

Page 1 of 1

Faukeshrimath
25-11-2023

Al Mignas
Jewellers L.L.C.

MIGNAS
A Tradition in Gold

المقناص
المجوهرات د.م.م.

TRN No: 100248256800003

Tel: +971 4 2269800 Email: mignasgolddiamond@hotmail.co.uk Website: www.mignasjewellers.com

TAX INVOICE

KOMAL JALPESH MODI		Invoice No : POS01-2506602
Contact No : +971543604761		Invoice Date : 15/08/2025
		Salesman : RAVI
		Currency : AED

No.	Sr. No.	Description	Pcs.	Weight	VAT %	Amount Before Vat	VAT	Total Amount
1	MG029102	22KBC6 22K BANGLE	1	36.13	5	13,476.19	673.81	14,150.00
2	MG029108	22KBC6 22K BANGLE	1	35.72	5	13,333.34	666.66	14,000.00
3	MG029105	22KBC6 22K BANGLE	1	36.27	5	13,523.81	676.19	14,200.00
4	MG001896	22KBC4 22K BANGLE	1	49.62	5	18,476.19	923.81	19,400.00
			4	157.74		58,809.53	2,940.47	61,750.00

Komal Jalpesh Modi
25-11-2025

PAID

VAT Summary : Gross Amount 61,750.00 VAT @ 5% 2,940.47 Net Amount 58,809.53

Paid In : CASH 61,750.00 (AED 61750)

Amount In Words : AED SIXTY-ONE THOUSAND SEVEN HUNDRED FIFTY ONLY

Signed for customer confirming above	E & O E	For Al Mignas Jewellers L.L.C
Name	Checked By	Authorised Signatory

Address: MAJID AL SHAMSI BLDG. NEXT TO GOLD CENTER DEIRA GOLD SOUQ DUBAI UAE

Items of this bill will be purchased back or exchanged as per current rate, having charges and costs of store and not refundable.
Diamond Jewellery can be exchanged or included for diamond jewellery only

INDIA

पिता / मातृकी अधिपतिक का नाम / Name of Father / Legal Guardian
MODI NALINKUMAR CHANDULAL

माता का नाम / Name of Mother
MODI VARSHABEN NALINKUMAR

पति या पत्नी का नाम / Name of Spouse
KOMAL JALPESH MODI

पता / Address

B 17 RANGIN PARK APARTMENT

NR R J T COLLEGE VASTRAPUR, AHMEDABAD

PIN: 380015, GUJARAT, INDIA

पुराने पासपोर्ट का नं. और इसके जारी होने की तिथि एवं स्थान / Old Passport No. with Date and Place of Issue
K0232355

21/12/2011

फाइल नं. / File No.

UE2074589975921

AHMEDABAD



V2169311

Jalpesmodi

25-11-2012



भारत सरकार
GOVERNMENT OF INDIA



Aadhaar no. issued: 01/06/2015



મોદી જલ્પેશ
Modi Jalpesh
જન્મ તારીખ / DOB: 09/05/1988
પુરુષ / MALE
Mobile No.: 9825270940

આધાર એ ઓળખનો પુરાવો છે, નાગરિકતા અથવા જન્મ તારીખનો નહીં.
તેનો ઉપયોગ માત્ર ચકાસણી (ઓનલાઇન પ્રમાણીકરણ અથવા સ્કેનર
કોડ / ઓફલાઇન એક્સએમએલ નું સ્કેનિંગ) સાથે જ શક્ય જોઈએ.
Aadhaar is proof of identity, not of citizenship or date of birth.
It should be used with verification (online authentication, or scanning
of QR code / offline XML).

9546 4563 7616

મારો આધાર, મારી ઓળખ

Jalpeshtmodi
25-11-2015

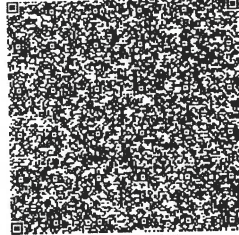


ભારતીય વિશિષ્ટ ઓળખાણ પ્રાધિકરણ
UNIQUE IDENTIFICATION AUTHORITY OF INDIA



સરનામું :
પિતા નું નામ નલિનભાઈ, એસ-૪૦૨, આઈસીબી ફ્લોરા, એરાઈઝ
ફાર્મ પાસે, હનુમાન મંદિર પાછળ, ગોતા, દસ્ક્રોઈ, ગોતા, અમદાવાદ,
ગુજરાત - ૩૮૨૪૮૧

Address:
S/O Nalinbhai, S-402, ICB Flora, Nr Arise Farm,
B/H Hanuman Temple, Gota, Daskroi, PO: Gota,
DIST: Ahmedabad, Gujarat - 382481



9546 4563 7616
VID : 9188 8637 5924 2738



1947



help@uidai.gov.in



www.uidai.gov.in

Jalpeshtmodi
25-11-2015

નં12
S.No.2



ગુજરાત સરકાર

GOVERNMENT OF GUJARAT
DEPARTMENT OF HEALTH AND FAMILY WELFARE
ગોતા -વોર્ડ અમદાવાદ મહાનગરપાલિકા
Gota -Ward Ahmedabad Municipal Corporation

ફોર્મ. 6
FORM 6



મરણ પ્રમાણપત્ર
DEATH CERTIFICATE

(જન્મ અને મરણ નોંધણી અધિનિયમ, ૧૯૬૯ની કલમ ૧૨/૧૭ અને ગુજરાત જન્મ-મરણ નોંધણી નિયમો, ૨૦૨૫ના નિયમ -૮/૧૩ મુજબ પ્રસિધ્ધ કરેલ છે)

(ISSUED UNDER SECTION 12/17 OF THE REGISTRATION OF BIRTHS AND DEATHS ACT, 1969 AND RULE 8/13 OF THE GUJARAT REGISTRATION OF BIRTHS AND DEATHS RULES 2025)

આથી પ્રમાણિત કરવામાં આવે છે કે નીચેની માહિતી મરણનાં મૂળ રેકોર્ડમાંથી લેવામાં આવી છે જે ગુજરાત રાજ્યના અમદાવાદ જિલ્લાનાં અમદાવાદ સિટી તાલુકાના ગોતા -વોર્ડ અમદાવાદ મહાનગરપાલિકાના રજીસ્ટરમાં છે.

THIS IS TO CERTIFY THAT THE FOLLOWING INFORMATION HAS BEEN TAKEN FROM THE ORIGINAL RECORD OF DEATH WHICH IS THE REGISTER FOR GOTA -WARD AHMEDABAD MUNICIPAL CORPORATION OF TAHSIL/BLOCK AHMEDABAD CITY OF DISTRICT AHMEDABAD OF STATE/UNION TERRITORY GUJARAT, INDIA

મરણનું નામ / NAME OF DECEASED: VARSHABEN NALINKUMAR MODI /
વર્ષાબેન નલિનકુમાર મોદી

લિંગ / SEX: FEMALE / સ્ત્રી

આધાર નંબર / AADHAAR NUMBER:
XXXX-XXXX-5455

મરણની ઉંમર / AGE OF DECEASED:
64 YEARS 6 MONTH(S) 12 DAY(S)

મરણ તારીખ / DATE OF DEATH:
04-09-2025 2:50 AM
FOURTH-SEPTEMBER-TWO THOUSAND TWENTY FIVE

મરણ સ્થળ / PLACE OF DEATH:
S-402, ICB FLORA NEAR ARISE FARM, B/H HANUMAN TEMPLE, GOTA, AHMEDABAD MUNICIPAL CORPORATION, GOTA -WARD, AHMEDABAD CITY, AHMEDABAD, GUJARAT, 382481 / એસ-૪૦૨, આઈસીબી ફ્લોરા એરાઈઝ ફાર્મ પાસે, હનુમાન મંદિર પાછળ, ગોતા, ગોતા -વોર્ડ, અમદાવાદ મ્યુનિસિપલ કોર્પોરેશન, ગોતા -વોર્ડ, અમદાવાદ સિટી, અમદાવાદ, ગુજરાત, 382481

જીવનસાથી નું નામ / NAME OF HUSBAND / WIFE:
NALINKUMAR CHANDULAL MODI / નલિનકુમાર ચંદુલાલ મોદી

પતિ/પત્નીનો આધાર નંબર / AADHAAR NUMBER OF HUSBAND / WIFE:

માતાનું નામ / NAME OF MOTHER:
SURYAKANTABEN PARMANAND MODI / સુર્યકાંતાબેન પરમાનંદ મોદી

માતાનો આધાર નં / AADHAAR NUMBER OF MOTHER:

પિતાનું નામ / NAME OF FATHER:
PARMANAND DAYABHAI MODI / પરમાનંદ ડાહ્યાભાઈ મોદી

પિતાનો આધાર નં / AADHAAR NUMBER OF FATHER:

મરણ સમયે મરણનું સરનામું / ADDRESS OF THE DECEASED AT THE TIME OF DEATH:
S-402, ICB FLORA NEAR ARISE FARM, B/H HANUMAN TEMPLE, GOTA, GOTA -WARD, AHMEDABAD MUNICIPAL CORPORATION, AHMEDABAD CITY, AHMEDABAD, GUJARAT, / એસ-૪૦૨, આઈસીબી ફ્લોરા એરાઈઝ ફાર્મ પાસે, હનુમાન મંદિર પાછળ, ગોતા, ગોતા -વોર્ડ, અમદાવાદ મ્યુનિસિપલ કોર્પોરેશન, અમદાવાદ સિટી, અમદાવાદ, ગુજરાત,

મરણનું કાયમી સરનામું / PERMANENT ADDRESS OF DECEASED :
S-402, ICB FLORA NEAR ARISE FARM, B/H HANUMAN TEMPLE, GOTA, GOTA -WARD, AHMEDABAD MUNICIPAL CORPORATION, AHMEDABAD CITY, AHMEDABAD, GUJARAT, / એસ-૪૦૨, આઈસીબી ફ્લોરા એરાઈઝ ફાર્મ પાસે, હનુમાન મંદિર પાછળ, ગોતા, ગોતા -વોર્ડ, અમદાવાદ મ્યુનિસિપલ કોર્પોરેશન, અમદાવાદ સિટી, અમદાવાદ, ગુજરાત,

નોંધણી નંબર / REGISTRATION NUMBER:
D20252490085000019

નોંધણીની તારીખ / DATE OF REGISTRATION:
08-09-2025

કારણ (જો કોઈ હોય તો) / REMARKS (IF ANY):

પ્રમાણપત્ર આપ્યાની તારીખ / DATE OF ISSUE:
08-09-2025

Updated On : 08-09-2025 09:35:58



'This QR code can be used to check the authenticity of the certificate'

Sub-Registrar (BIRTH & DEATH)
ગોતા -વોર્ડ અમદાવાદ મહાનગરપાલિકા
Gota -Ward Ahmedabad Municipal Corporation

"દરેક જન્મ અને મરણની નોંધણી અવશ્ય કરાવીએ. / ENSURE REGISTRATION OF EVERY BIRTH AND DEATH"

Jalpar Modi
25-11-2025

Statement of Smt. Varshaben Nalinkumar Modi, Wife of Shri Nalinkumar Chandulal Modi, holding Passport No. R8454128, Date of Birth: 23.02.1961 (Age: 64 years), R/o- B-501, Hartvilla Apartment, Opp-Sayona Green, SG Highway Gota , Ahmedabad -380060 (present Address: S-402, ICB Flaura, Gota, Ahmedabad, Gujarat, PIN-382481), recorded under Section 108 of the Customs Act, 1962 on 17.08.2025 before Superintendent of Customs (AIU), SVPI Airport, Ahmedabad in presence of Miss Janvi Singh, Hawaldar of Customs (AIU), SVPI Airport, Ahmedabad.

I, Varshaben Nalinkumar Modi, Wife of Shri Nalinkumar Chandulal Modi, holding Passport No. R8454128, Date of Birth: 23.02.1961 (Age: 64 years), R/o- B-501, Hartvilla Apartment, Opp-Sayona Green, SG Highway Gota , Ahmedabad -380060 (present Address: S-402, ICB Flaura, Gota, Ahmedabad, Gujarat, PIN-382481), present myself before Superintendent of Customs (AIU), SVPI Airport, Ahmedabad, to tender my true and correct statement today i.e. on 17.08.2025 in response to the Summons dated 17.08.2025 issued to me under Section 108 of the Customs Act, 1962. Before recording 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/BNS. 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 or Departmental proceedings. Having understood these facts properly, I tender my statement in question answer form as under:-

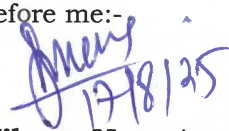
Q.1 Please state your name, age, address and profession?

Ans- My name is Varshaben Nalinkumar Modi, Wife of Shri Nalinkumar Chandulal Modi, holding Passport No. R8454128, Date of Birth: 23.02.1961 (Age: 64 years), R/o- B-501, Hartvilla Apartment, Opp-Sayona Green, SG Highway Gota , Ahmedabad -380060 (present Address: S-402, ICB Flaura, Gota, Ahmedabad, Gujarat, PIN-382481). I am M.Com and can read, write and understand English, Hindi and Gujarati very well. My Aadhar Card no. is 785356195455 and PAN Card no. is DVQPM8115Q. I use mobile No. of my daughter in law which is 7046993790. I am ex-home tutor and presently not working.

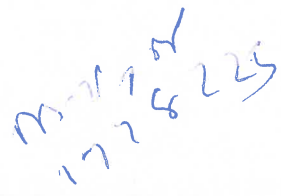
Q.2 Please explain about your recent overseas travel, places visited and persons met?

Ans- On 08.08.2025, I had travelled to Dubai by Emirates Flight (flight no. not remembered) alongwith my daughter-in-law Smt. Komal Jalpesh Modi and their two kids Kiyan (my grandson) and Dwija (my granddaughter) as my

Before me:-


(Vikram Meena)
Superintendent (AIU)
Customs, SVPI, Ahmedabad


(Janvi Singh) (Varshaben Nalinkumar Modi)
Hawaldar (AIU)
Customs, Ahmedabad


17/08/25


son Shri Jalpesh Modi is working there as an Accountant in a company. I am not aware about the name of his company and his address. My son had booked the to and fro Air Tickets for we all above mentioned persons. Our stay at Dubai was also arranged by him in a house of his friend Mr. Parth Shah. I am not aware about the whereabouts and profession of Shri Parth Shah. We had visited some markets of Dubai and thereafter, we returned from Dubai to Ahmedabad on 17.08.2025 by Emirates Flight no. EK-540. My son Jalpesh had given me and my daughter-in-law some new gold jewellery i.e. One Chain, One Bangle and one Kada (like Bangle) having approx. weight of 212 gms to me and Three Bangles and One Kada (like Bangle) having approx. weight of 146 gms to my daughter-in-law to be brought to India without declaring the same before Customs Authorities. We did not declare the said jewellery before Customs Authorities at SVPI Airport, Ahmedabad and while we were crossing the Green Channel of the SVPI Airport, Ahmedabad, we were stopped by the officers of Customs , Air Intelligence Unit, SVPI Airport, Ahmedabad who have carried out thorough examination of my baggage and myself in presence of independent Panchas and Lady Officer Miss. Janvi Singh and during the examination, the aforesaid gold items were found under our possession.

Q.3 Please peruse Panchnama dated 17.08.2025 drawn at SVPI Airport, Ahmedabad and offer your comments on the same?

Ans- I am shown Panchnama dated 17.08.2025 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 dated signature on last page of the Panchnama. I state that while I came to India, I brought 146 Grams gold in the form of jewellery with an intent to avoid payment of Customs duty. I did not declare any of these items before the Customs authorities as directed by my son to avoid payment of applicable Customs duty. However, when we crossed the Customs Green Channel, the officers of Air Intelligence Unit, Customs apprehended us and found the aforesaid gold items in my possession as well as possession of my daughter-in-law. The Customs officers got the above items examined and evaluated by a Government approved Valuer and he gave two Certificates indicating the following particulars of the said Gold Jewellery brought by us from Dubai to India without declaring the same before Customs Authorities:-

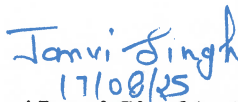
Name of the passenger	Details of items	No. of Pcs.	Net Weight (in Grams)	Purity	Market Value (Rs.)	Tariff Value (Rs.)
Komal Jalpesh Modi	Gold Chain-1 and Gold	2	174.1	916, 22Kt	1618260	1531343

Before me:-


17/08/25

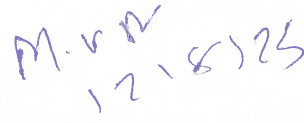
(Vikram Meena)
Superintendent (AIU)

Customs, SVPI, Ahmedabad


17/08/25

(Janvi Singh) (Varshaben Nalinkumar Modi)
Hawaldar (AIU)

Customs, Ahmedabad


12/08/25

	Bangle-1 (916 marking)					
	Kada	1	38.2	750, 18 Kt	290511	274907.6
	Total	3	212.3		1908771	1806250.6
Varshaben Nalinkumar Modi	Gold Bangles (916 marking)	3	107.9	916, 22Kt	1002931	949063
	Kada	1	37.7	750, 18 Kt	286709	271309.4
	Total	4	145.6		1289640	1220372.4
	Grand Total	7	357.9		31,98,411	30,26,623

I have seen and perused the said Certificate bearing No. 483/2025-26 dated 17.08.2025 issued by the Govt. approved Valuer and put my dated signature thereon in token of having seen and perused the same.

Q.4 Who had purchased the aforesaid gold items which were recovered from you during the Panchnama proceeding on 17.08.2025 at SVPI Airport, Ahmedabad? Please provide payment particulars and Bank Account details in respect of purchase of said items?

Ans- My son had given me the said gold items and he had made payment of the same. However, the payment particulars and Bank Account details are not known to me.

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

Ans- No. I have never been involved in smuggling in past. Even I have not visited any other country than Dubai (UAE).

Q.6:- Please narrate the events taken place on 17.08.2025 at the time of your arrival at Ahmedabad Airport?

Ans:- On 17.08.2025, after landing of the flight and clearing the immigration process, I alongwith my daughter-in-law and said kids crossed the Red Channel and came to the Green Channel of SVPI, Airport. On arrival at Green Channel, we were intercepted by the Customs Officers when we tried to exit through the green channel with baggage. During examination, the aforesaid gold items were recovered from our possession. Thereafter, the Customs AIU officers started Panchnama proceedings during which they called a Government approved valuer who examined the said jewellery and gave Valuation Certificates bearing no. 483 and 484 both dated 17.08.2025

Before me:-

Vikram Meena
17/8/25

(Vikram Meena)
Superintendent (AIU)
Customs, SVPI, Ahmedabad

Janvi Singh
17/08/25

(Janvi Singh) (Varshaben Nalinkumar Modi)
Hawaldar (AIU)
Customs, Ahmedabad

M. V. N. Modi
17/8/25

(Varshaben Nalinkumar Modi)
Hawaldar (AIU)
Customs, Ahmedabad

giving Market value of Rs. 31,98,411/- and Tariff value of Rs. 30,26,623/- in respect of the aforesaid gold items recovered from me and my daughter in law. Thereafter, the AIU officers seized the aforesaid gold items as the same had been attempted to be smuggled into India by me by way of not declaring the same before Customs Authorities. I state that I had deliberately not declared these gold items before Customs Authorities at SVPI Airport, Ahmedabad so as to avoid detection thereof.

Q.7:- Please state specifically why you had opted for Green Channel without declaring the dutiable goods before Customs Authorities?

Ans: -I state that I was aware that bringing jewellery in such a big quantity to India from abroad is dutiable and not declaring thereof before Customs Authorities is smuggling of gold without payment of Customs duty which is an offence under Customs law. 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.

Q.8:- Please provide details of your bank account and immovable properties?

Ans: - I do not possess any immovable property and my Bank Account details are also not readily available with me.

I have tendered my above statement voluntarily and willingly without any fear, threat, coercion or duress and I have been explained my above statement in Gujarati and Hindi. The statement has been recorded by typing in English on the computer installed in the Customs (AIU) office as per my say and version and the same is true and correct. Miss. Janvi Singh, Hawaldar of Customs (AIU) has remained present with me throughout the Panchnama and Statement proceedings. In token of the correctness of my above statement, 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.

Before me:

(Signature)
17/08/25
(Vikram Meena)
Superintendent (AIU)
Customs, SVPI, Ahmedabad

(Signature)
17/08/25
(Janvi Singh) (Varshaben Nalinkumar Modi)
Hawaldar (AIU)
Customs, Ahmedabad

M. V. N.
17/08/25

Statement of Smt. Komal Jalpesh Modi, Wife of Shri Jalpesh Modi, holding Passport No. R8453770, Date of Birth: 13.09.1990 (Age: 35 years) R/o- B-501, Hartvilla Apartment, Opp-Sayona Green, SG Highway Gota , Ahmedabad -380060 (present Address: S-402, ICB Flaura, Gota, Ahmedabad, Gujarat, PIN-382481), recorded under Section 108 of the Customs Act, 1962 on 17.08.2025 before Superintendent of Customs (AIU), SVPI Airport, Ahmedabad in presence of Miss Janvi Singh, Hawaldar of Customs (AIU), SVPI Airport, Ahmedabad.

I, Komal Jalpesh Modi Wife of Shri Jalpesh Modi, holding Passport No. R8453770, Date of Birth: 13.09.1990 (Age: 35 years) R/o- B-501, Hartvilla Apartment, Opp-Sayona Green, SG Highway Gota , Ahmedabad -380060 (present Address: S-402, ICB Flaura, Gota, Ahmedabad, Gujarat, PIN-382481), present myself before Superintendent of Customs (AIU), SVPI Airport, Ahmedabad, to tender my true and correct statement today i.e. on 17.08.2025 in response to the Summons dated 17.08.2025 issued to me under Section 108 of the Customs Act, 1962. Before recording 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/BNS. 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 or Departmental proceedings. Having understood these facts properly, I tender my statement in question answer form as under:-

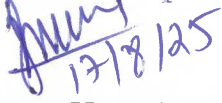
Q.1 Please state your name, age, address and profession?


Ans- My name is Komal Jalpesh Modi Wife of Shri Jalpesh Modi, Age: 35 years , R/o- S-402, ICB Flaura, Gota, Ahmedabad, Gujarat, PIN-382481. I am 10th pass from A.G.I. School, Swastik Char Rasta, Ahmedabad and can read, write and understand English, Hindi and Gujarati very well. My mobile No. is 7046993790. My Aadhar Card no. is 280208918573 and PAN Card no. is DJZPM3969M. I am a housewife.


Q.2 Please explain about your recent overseas travel, places visited and persons met?

Ans- On 08.08.2025, I had travelled to Dubai by Emirates Flight (flight no. not remembered) alongwith my mother-in-law Smt. Varshaben Modi and two kids Kiyam (my son) and Dwija (my daughter) as my husband Shri Jalpesh Modi is working there as an Accountant in a company. I am not aware about the name of his company and address of my husband. His mobile no. is 525408180, email Id is jalpesh9588@yahoo.com. My husband had booked the to and fro Air Tickets for we all above mentioned persons. Our stay at Dubai was also arranged by him in a house of his friend Mr. Parth Shah. I

Before me:-


(Vikram Meena)
 Superintendent (AIU)
 Customs, SVPIA, Ahmedabad


(Janvi Singh)
 Hawaldar (AIU)
 Customs, Ahmedabad


(Komal Jalpesh Modi)
 Customs, Ahmedabad


am not aware about the whereabouts and profession of Shri Parth Shah. I had visited some markets of Dubai and thereafter, I returned from Dubai to Ahmedabad on 17.08.2025 by Emirates Flight no. EK-540. My husband had given me and my mother-in-law some new gold jewellery i.e. One Chain, One Bangle and one Kada (like Bangle) having approx. weight of 212 gms to me and Three Bangles and One Kada (like Bangle) having approx. weight of 146 gms to my mother-in-law to be brought to India without declaring the same before Customs Authorities. We did not declare the said jewellery before Customs Authorities at SVPI Airport, Ahmedabad and while we were crossing the Green Channel of the SVPI Airport, Ahmedabad, we were stopped by the officers of Customs , Air Intelligence Unit, SVPI Airport, Ahmedabad who have carried out thorough examination of my baggage and myself in presence of independent Panchas and Lady Officer Miss. Janvi Singh and during the examination, the aforesaid gold items were found under our possession.

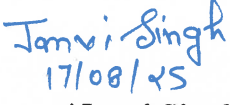
Q.3 Please peruse Panchnama dated 17.08.2025 drawn at SVPI Airport, Ahmedabad and offer your comments on the same?

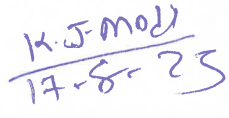
Ans- I am shown Panchnama dated 17.08.2025 drawn at Arrival Hall of Terminal-2 of SVPI Airport, Ahmedabad and I state that I have been present during the entire course of the said panchnama and I agree with the contents of the said Panchnama. In token, I put my dated signature on last page of the Panchnama. I state that while I came to India, I brought approx. 212 Grams gold in the form of jewellery with an intent to avoid payment of Customs duty. I did not declare any of these items before the Customs authorities as directed by my husband to avoid payment of Customs duty. 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 as well as possession of my mother-in-law. The Customs officers got the above items examined and evaluated by a Government approved valuer and he gave two Certificates indicating the following particulars of the said Gold Jewellery brought by us from Dubai to India without declaring the same before Customs Authorities:-

Name of the passenger	Details of items	No. of Pcs.	Net Weight (in Grams)	Purity	Market Value (Rs.)	Tariff Value (Rs.)
Komal Jalpesh Modi	Gold Chain-1 and Gold Bangle-1 (916 marking)	2	174.1	916, 22Kt	1618260	1531343
	Kada	1	38.2	750, 18	290511	274907.6

Before me:-


(Vikram Meena)
 Superintendent (AIU)
 Customs, SVPIA, Ahmedabad


(Janvi Singh)
 Hawaldar (AIU)
 Customs, Ahmedabad


(Komal Jalpesh Modi)

				Kt		
	Total	3	212.3		1908771	1806250.6
Varshaben Nalinkumar Modi	Gold Bangles (916 marking)	3	107.9	916, 22Kt	1002931	949063
	Kada	1	37.7	750, 18 Kt	286709	271309.4
	Total	4	145.6		1289640	1220372.4
	Grand Total	7	357.9		31,98,411	30,26,623

I have seen and perused the said Certificate bearing No. 484/2025-26 dated 17.08.2025 issued by the Govt. approved Valuer and put my dated signature thereon in token of having seen and perused the same.

Q.4 Who had purchased the aforesaid gold items which were recovered from you during the Panchnama proceeding on 17.08.2025 at SVPI Airport, Ahmedabad? Please provide payment particulars and Bank Account details in respect of purchase of said items?

Ans- My husband had given me the said gold items and he had made payment of the same. However, the payment particulars and Bank Account details are not known to me..

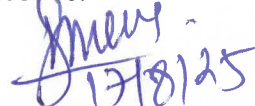
Q.5 Whether you were engaged in any smuggling activity in the past?


Ans- No. This was my first attempt of bringing Gold jewelry to India without declaring the same. I have never been involved in smuggling in past. Even I have not visited any other country than Dubai (UAE).

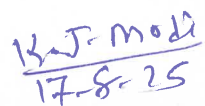
Q.6:- Please narrate the events taken place on 17.08.2025 at the time of your arrival at Ahmedabad Airport?

Ans:- On 17.08.2025, after landing of flight and clearing the immigration process, I alongwith my mother-in-law and said kids crossed the Red Channel and came to the Green Channel of SVPI, Airport. On arrival at Green Channel, I was intercepted by the Customs Officers when I tried to exit through the green channel with my baggage. During examination, the aforesaid gold items were recovered from our possession. Thereafter, the Customs AIU officers started Panchnama proceedings during which they called a Government approved valuer who examined the said gold articles and gave Valuation Certificates bearing no. 483 and 484 both dated 17.08.2025 giving Market value of Rs. 31,98,411/- and Tariff value of Rs. 30,26,623/- in respect of the aforesaid gold items recovered from me and my mother in law. Thereafter, the AIU officers seized the aforesaid gold items as

Before me:-


(Vikram Meena)
Superintendent (AIU)
Customs, SVPIA, Ahmedabad


(Janvi Singh)
Hawaldar (AIU)
Customs, Ahmedabad


(Komal Jalpesh Modi)

the same had been attempted to be smuggled into India by me by way of not declaring the same before Customs Authorities. I state that I had deliberately not declared these gold items before Customs Authorities at SVPI Airport, Ahmedabad so as to avoid detection thereof.

Q.7:- Please state specifically why you had opted for Green Channel without declaring the dutiable goods before Customs Authorities?

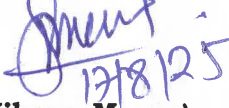
Ans: -I state that I was aware that bringing jewellery in such a big quantity to India from abroad is dutiable and not declaring thereof before Customs Authorities is smuggling of gold without payment of Customs duty which is an offence under Customs law. I was aware of the fact that I had concealed 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.

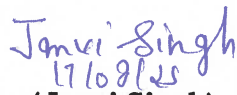
Q.8:- Please provide details of your bank account and immovable properties?

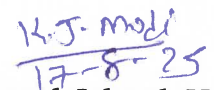
Ans: - I do not possess any immovable property and my Bank Account details are also not readily available with me.

I have tendered my above statement voluntarily and willingly without any fear, threat, coercion or duress and I have been explained my above statement in Gujarati and Hindi. The statement has been recorded by typing in English on the computer installed in the Customs (AIU) office as per my say and version and the same is true and correct. Miss. Janvi Singh, Hawaldar of Customs (AIU) has remained present with me throughout the Panchnama and Statement proceedings. In token of the correctness of my above statement, 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.

Before me:-


(Vikram Meena)
 Superintendent (AIU)
 Customs, SVPIA, Ahmedabad


(Janvi Singh)
 Hawaldar (AIU)
 Customs, Ahmedabad


(Komal Jalpesh Modi)

SUMMONS

[under Section 108 of the Customs Act, 1962(52 of 1962)]

To,

Smt. Jalpesh Modi,

**R/o- B-501, Hartvilla Apartment,
Opp-Sayona Green, SG Highway
Gota , Ahmedabad -380060
(present Address: S-402, ICB
Flaura, Gota, Ahmedabad, Gujarat,
PIN-382481**

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WHEREAS, I, **Vikram Meena** am making inquiry in connection with **smuggling of Gold by Smt. Komal Jalpesh Modi and Smt. Varshaben Nalinkumar Modi**

under the Customs Act, 1962.

AND WHEREAS, I consider your attendance to

- (a) give evidence and / or
(b) produce documents or things of the following description in your possession or under your control:

1. To tender Statement

2. To produce/explain documents/evidence in respect of Gold seized from the possession of Smt. Komal Jalpesh Modi and Smt. Varshaben Nalinkumar Modi during their arrival at SVPI Airport, Ahmedabad on 17.08.2025

3. As above

NOW, THEREFORE, in exercise of powers vested in me under Section 108 of the Customs Act, 1962, I do hereby summon you to appear before me **in person** / or **by an authorised agent** on **2025-10-12** at **10:10:AM** at the office of **Deputy Commissioner, AIU, SVPI Airport, Customs Ahmedabad**

Inquiry as aforesaid is deemed to be a judicial proceeding within the meaning of section 229 and section 267 of Bharatiya Nyaya Sanhita, 2023 (45 of 2023) and non-compliance of this summon is an offence punishable under

o/c



section 208 and section 210 of Bharatiya Nyaya Sanhita, 2023 (45 of 2023).

Given under my hand and seal of office to-day the **25** day of **September, 2025**
at **AIU, SVPI Airport Ahmedabad**

Name : **Vikram Meena**



Signature :

Vikram Meena
25/9/25

Designation :

Superintendent / Appraiser / Senior Intelligence Officer

Seal of Office.

SUMMONS

[under Section 108 of the Customs Act, 1962(52 of 1962)]

To,

Shri Jalpesh Modi**S-402, ICB Flaura, Gota, Ahmedabad, Gujarat-382481**

WHEREAS, I, **Vikram Meena** am making inquiry in connection with **smuggling of gold** under the Customs Act, 1962.

AND WHEREAS, I consider your attendance to

- (a) give evidence and / or
(b) produce documents or things of the following description in your possession or under your control:

1. To Produce documents/evidence in the case of smuggling of gold booked against Smt. Komal Jalpesh Modi and Smt. Varshaben Modi at SVPI Airport on 17.08.2025
2. To tender statement
3. As above

NOW, THEREFORE, in exercise of powers vested in me under Section 108 of the Customs Act, 1962, I do hereby summon you to appear before me in person / or by an authorised agent on **2025-11-25** at **10:30:AM** at the office of **Assistant Commissioner, Air Intelligence Unit, Arrival Hall, Terminal 2, SVPI Airport, Ahmedabad**

Inquiry as aforesaid is deemed to be a judicial proceeding within the meaning of section 229 and section 267 of Bharatiya Nyaya Sanhita, 2023 (45 of 2023) and non-compliance of this summon is an offence punishable under section 208 and section 210 of Bharatiya Nyaya Sanhita, 2023 (45 of 2023).

Given under my hand and seal of office to-day the **16** day of **November, 2025** at **Ahmedabad**

Name : **Vikram Meena**

Signature :

Designation :

Superintendent / Appraiser / Senior Intelligence Officer

Seal of Office.



Recd by us
p.m. del
At 17/11/25