



प्रधान आयुक्त का कार्यालय, सीमा शुल्क ,अहमदाबाद

"सीमाशुल्कभवन ,”पहलीमंजिल ,पुरानेहाईकोर्टकेसामने ,नवरंगपुरा ,अहमदाबाद – 380009.

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PREAMBLE

A	फाइलसंख्या/ File No.	:	VIII/10-24/SVPIA-B/O&A/HQ/2025-26
B	कारण बताओ नोटिस संख्या-तारीख Show Cause Notice No. and Date	:	DRI/AZU/GI-02/ENQ-34/2024 Dt. 21.06.2025
C	मूल-आदेश संख्या / Order-In-Original No.	:	195/ADC/SRV/O&A/HQ/2025-26
D	आदेश तिथि / Date of Order-In-Original	:	06.01.2026
I	जारी करने की तारीख / Date of Issue	:	06.01.2026
F	द्वारा पारित / Passed By	:	Shree Ram Vishnoi, Additional Commissioner, Customs, Ahmedabad
G	आयातक का नाम और पता / Name and Address of Importer / Noticee	:	<p>1. Shri Nayankumar Bhupatbhai Dhameliya, Resident at 35, Balaji Bungalow, Nr. Yogi Chowk, Puna Simada Road, Surat City, Gujarat-395010 (Email Id: dhameliyanayan@gmail.com);</p> <p>2. Shri Bhavinkumar Manishkumar Patodiya, Residing at F-505, Shagun Residency, Dada Bhagwan to Nansad Road, Kamrej, Surat, Gujarat-394180 (Email Id: bhavin3132@gmail.com);</p> <p>3. Shri Ankur Devshibhai Donga, Residing at 513, Kumkum Residency, Near Aatmiy Vila, Kamrej, Surat, Gujarat-394185 (Email Id: Ankurdonga37@gmail.com);</p> <p>4. Shri Juhil Mahesbhai Dhameliya, Residing at 01, Ground Floor, Shivpark Bungalows, Pedar Road, Mota Varachha, Surat, Gujarat-394101 (Email Id: juhildhameliya747@gmail.com)</p> <p>5. Shri Mitesh Rathod @Rajkot</p>
(1)	यह प्रति व्यक्ति के उपयोग के लिए निःशुल्क प्रदान किया जाता है जिन्हें यह जारी किया जाता है ।		
(2)	कोई भी व्यक्ति इस आदेश से स्वयं को असंतुष्ट पाता है तो वह इस आदेश के विरुद्ध अपील इस आदेश की प्राप्ति की तारीख के 60 दिनों के भीतर आयुक्त का कार्यालय, सीमा शुल्क) अपील(, 4 वीं मंजिल, हुडको भवन, ईश्वर भुवन मार्ग, नवरंगपुरा, अहमदाबाद3800- 14 में कर सकता है।		
(3)	अपील के साथ केवल पाँच रुपये 5.00) रुपये (के न्यायालय शुल्क टिकट लगा होना चाहिए, और इसके साथ होना चाहिए:		
(i)	अपील की एक प्रति और		

(ii)	इस प्रति या इस आदेशकी कोई प्रति के साथ केवल पाँच रुपये 5.00) रुपये (के न्यायालय शुल्क टिकट लगाहोना चाहिए।
(4)	इस आदेश के विरुद्ध अपील करने के इच्छुक व्यक्तिको) %7.5 अधिकतम 10 करोड़ रुपये (शुल्क जमा करना होगा, जहां शुल्क या ड्यूटी और जुर्माना विवाद में हैं, याजुर्माना, जहां इस तरहकी दंड विवाद में है और अपील के साथ इस तरह के भुगतान का प्रमाण पेशकरने में असफल रहने पर, सीमाशुल्क अधिनियम, 1962के धारा 129के प्रावधानों का अनुपालन न करने के लिए अपीलको खारिज कर दिया जाएगा ।

BRIEF FACTS OF THE CASE:

An intelligence was received by Directorate of Revenue Intelligence, Zonal Unit Ahmedabad, (hereinafter also referred to as DRI) that one passenger namely Shri Nayankumar Bhupatbhai Dhameliya, Male, Passport No. N4635443, arriving by Flight No. TG 343 on 24.12.2024 from Bangkok to Ahmedabad is suspected to be carrying restricted/prohibited goods in his baggage or in person.

2. ACTION TAKEN ON THE INTELLIGENCE:

2.1 Acting on the said intelligence, a team of officers from DRI along with officers of Air Intelligence Unit, Customs, SVPI Airport Ahmedabad, intercepted Shri Nayankumar Bhupatbhai Dhameliya, arrived by Thai Airways Flight No. TG 343 (Seat No. 42K E-Ticket No. 217904166818001 on 24.12.2024 from Bangkok (BKK) to Ahmedabad (AMD), when he tried to exit through Green Channel at arrival hall of terminal-2 of Sardar Vallabhbhai Patel International Airport (SVPI) Ahmedabad. All the further proceedings were recorded under Panchnama dated 25.12.2024.

2.2 DRI Officers then asked Shri Nayankumar Bhupatbhai Dhameliya whether he wanted to declare anything before the Customs, in reply to which he stated that he did not have anything to declare before the Customs.

2.3 The officers, asked Shri Nayankumar Bhupatbhai Dhameliya, whether he wished to be searched before a Gazetted officer or Magistrate, for which he agreed to being searched in front of a Gazetted officer. Before conducting the search, the DRI officers offered their personal search to Shri Nayankumar Bhupatbhai Dhameliya, in reply of which he politely declined.

2.4 On directions by the DRI officer, Shri Nayankumar Bhupatbhai Dhameliya removed all the metallic objects from his body and worn clothes and passed through the DFMD machine. No beep sound was heard indicating that there was no metallic substance on the body/clothes of Shri Nayankumar Bhupatbhai Dhameliya. Then, the DRI Officer, instructed Shri Nayankumar Bhupatbhai Dhameliya to place his one trolley bag and one shoulder bag, one by one into the Baggage Screening Machine. The DRI officers scanned baggages of the passenger through X-Ray baggage scanning machine, which is installed near Green Channel at Arrival Hall, Terminal-2, SVPI Airport, Ahmedabad and wherein two machine type of objects were found to be packed therein the trolley bag and the image appeared suspicious and accordingly, decided to check his baggage thoroughly and in person.

2.5 Thereafter, officers asked Shri Nayankumar Bhupatbhai Dhameliya to open his checked-in baggage and upon opening the two boxes were found. On being asked Shri Nayankumar Bhupatbhai Dhameliya informed the officer that the said machine was Mini Air Compressor, which he had brought from Bangkok. Then the DRI officer opened the above said two boxes and found that there were two Mini Air Compressor Machine i.e. Mini Air Compressor (Piston type) ROHS Model No. AS18C and ROHS Model No. AS30. DRI officer then plugged in the same and found that the said compressor machines were

not working. As the machines were not working and X-ray image showed suspicious image, DRI officer decided to check the internal spare parts of the said compressors.

2.6 Accordingly, DRI/Customs officer, opened the said compressors with the help of tool kit available at AIU. Upon opening of the said compressor machines, the officers found that each compressor was having a piston. Upon removing the pistons from the shaft, the officers observed that the weight of the said pistons appeared to be abnormal. Accordingly, the said pistons were further opened. Upon opening the said pistons two Cylindrical Shaped Thick/solid Yellow Colour Shining Metal like object were found. As the said metal like object appeared to be Gold, it was decided to seek help of the Govt. Approved Valuer for testing and valuation.

2.7 Thereafter, DRI officer called the Government Approved Valuer, Mr. Kartikey Vasantrai Soni at around 4:30 hours on 25.12.2024 and informed him that they had recovered two cylindrical shaped thick/solid yellow colour Shining Metal that appears to be gold and hence, requested him to come at the Terminal-2, SVPI Airport, for testing and valuation of the said material. Then, the officers further checked the other articles packed therein the baggage however, nothing objectionable was found.

2.8 Mr. Kartikey Vasantrai Soni, Government Approved Valuer arrived at SVPI Airport and the officers introduced the said person to the Panchas and Shri Nayankumar Bhupatbhai Dhameliya. The officers handed over the above said two Cylindrical Shaped Thick/solid Yellow Colour Shining Metal to Shri Soni Kartikey Vasantrai for the purpose of testing/ weighment and requested him to ascertain if the goods recovered were gold and if found to be of gold then purity and valuation thereof.

2.9 After completion of the procedure of testing, purity check, weighment in presence of Panchas and passenger namely Shri Nayankumar Bhupatbhai Dhameliya, the Government Approved Valuer confirmed that two Cylindrical Shaped solid, Yellow Colour Shining Metal were of in fact pure gold and submitted his report which is reproduced as below.

Sr. No.	Details of Items	Pcs	Net Weight in Gram	Purity	Market value (Rs)	Tariff Value (Rs)
1	Cylindrical Shape Thick Gold	2	3000	999.0/24Kt	2,35,29,000/-	2,22,78,240/-

2.10 Shri Soni Kartikey Vasantrai also submitted his report dated 25.12.2024. Shri Soni Kartikey Vasantrai gave his valuation report of the Two pieces of Cylindrical Shape Thick Gold vide certificate no. 1342/2024-25 dated 25.12.2024 as per the Notification No. 85/2024-Customs (N.T.) dated 13.12.2024 (gold) and Notification No. 13/2024 Customs (N.T.) dated 20.12.2024 (exchange rate). The DRI officers took the photograph of the weight which is as under:



(Image-1: Image showing gross Weight 3000.00 grams of two Cylindrical Shape Thick/ solid Pure Gold recovered from the two mini air compressor machines found in checked-in baggage of Shri Nayankumar Bhupatbhai Dhameliya)

2.11 SEIZURE OF SMUGGLED GOLD:

The DRI Officers informed Shri Nayankumar Bhupatbhai Dhameliya that the said Two Cylindrical Shape Thick Gold totally weighing 3000.00 Grams, and having purity 999.0/24kt, recovered under Panchnama proceedings dated 25.12.2024, having total Market Value at **Rs.2,35,29,000/-**(Rupees Two Crore Thirty Five Lacs Twenty Nine Thousand Only) and Tariff Value **Rs.2,22,78,240/-**(Rupees Two Crore Twenty Two Lakh Seventy Eight Thousand Two Hundred and Forty Only) were attempted to be smuggled into India by him as well as the articles/packing materials used for concealment i.e. two Mini Air Compressor Machine (Both in complete dismantled state) i.e. Mini Air Compressor (Piston type) - ROHS Model No. AS18C and ROHS Model No. AS30 and two cartoon boxes/thermocols were being placed under seizure vide Seizure Memo dated 25.12.2024 under section 110 of the Customs Act, 1962 under reasonable belief that the said goods were liable to confiscation under Section 111 & 119 of the Customs Act, 1962. The seized gold and two mini air compressor machines (both in complete dismantled state) were handed over to the Ware House In charge, SVPI Airport, Ahmedabad vide Ware House Entry No. 7143 and 7144 dated 25.12.2024 respectively for safe custody.

3. STATEMENTS OF KEY PERSONS:

Upon completion of the Panchnama proceedings at SVPI Airport, summons dated 25.12.2024(DIN-202412DDZ1000000D5DA) was issued to Shri Nayankumar Bhupatbhai Dhameliya for recording their statement under Section 108 of the Customs Act, 1962.

3.1 Statement dated 25.12.2024 of Shri Nayankumar Bhupatbhai Dhameliya residing at 35, Balaji Bungalow, Nr. Yogi Chowk, Puna Simada Road, Surat City, Gujarat-395010 was recorded under the section 108 of the Customs Act, 1962 wherein, he inter-alia stated that:

- He agreed with the contents of the Panchnama dated 25.12.2024 drawn at Arrival Hall of Terminal-2 of SVPI Airport, Ahmedabad. He agreed with the contents mentioned in the Panchnama dated 25.12.2024 and stated that they were correct and were based on facts.
- He agreed to the facts of Panchnama dated 25.12.2024 and confirmed that the 2 machines mentioned in Panchnama dated 25.12.2024 were recovered from his black colored bag and recovery of gold was made from the same machines as per Panchnama dated 25.12.2024 from the contents of my bag.
- He did not know the owner of the gold recovered. He further stated that one foreigner handed over the 2 machines in Bangkok on 24.12.2024 around 5.30 PM Thailand time at the instructions of Shri Bhavin Patoliya having phone number +91-7778077756 and Shri Juhil, having phone number +91-8401918048. He was supposed to hand over the machine to those persons in Surat. He was informed by Shri Juhil on 17.12.2024 that these machines were in high demand and were not readily available in India. Shri Juhil and Shri Bhavin said these machines were profitable and if he collects those machines from Thailand on their behalf, it will be big profit for them.
- His Mumbai to Bangkok flight was arranged by Shri Juhil and his return flight was arranged Shri Bhavin Patoliya. He was given Rs 25,000 through Google pay in his wife's bank account and Rs 10,000 in cash by Shri Juhil which he exchanged to

around 12,000 Baht at Mumbai airport at the time of departure. He was given 2500 Baht by the foreigner who had handed over those machines to him.

- He did not know the foreigner. He did not have any contact details of the foreigner. He was looking like a Chinese national or might be a Thai national. He was a male whose age might be between 30 to 40 years, he was thin and having height of 5 feet 8 inches approximately. He did not stay with him. He was staying in Cozy Hotel and Uppar hotel in Bangkok, which were arranged for him by Shri Juhil. Shri Bhavin instructed him to give video files of Bangkok city where he was sight-seeing. Shri Bhavin asked him to go to Nana Plaza on 24.12.2024 and send selfie and video of the place. He sent the video to Shri Bhavin and after more than half hour, the male foreigner handed over those machines to him. After receiving the machines, he informed Shri Bhavin that he had received the machines.
- He was informed by Shri Bhavin that he had already arranged a taxi for him to go to Surat. He was supposed to deliver those machines to Shri Bhavin or Shri Juhil who were supposed to be waiting for him in Kamrej, Surat to receive those machines.
- He accepted that it is illegal to smuggle gold without declaring the same to the Customs authorities.

4. ARREST OF THE CONCERNED PERSON:

Based on the evidences gathered and the statement recorded, it appeared that to Shri Nayankumar Bhupatbhai Dhameliya (carrier passenger) deliberately involved himself in the smuggling activities of Gold in violation of the provisions of the Customs Act, 1962. Further, it clearly establishes that he had the intention to smuggle the gold into India and be a part of gold smuggling syndicate and evade the applicable custom duty and receive the commission after facilitating the said gold syndicate. The offence committed by him has also been admitted in his statement recorded under Section 108 of the Customs Act, 1962, which evidently establishes his key role in such attempt of smuggling. Thus, he had knowingly concerned himself in an offence under Section 135(1) of the Customs Act, 1962; he had knowingly concerned himself in dealing/carrying Two Cylindrical Shape Thick Gold totally weighing 3000.00 Grams, purity 999.0/24kt, having total Market Value at Rs.2,35,29,000/- (Rupees Two Crore Thirty Five Lakhs Twenty Nine Thousand only) and Tariff Value Rs.2,22,78,240/- (Rupees Two Crore Twenty-Two Lakh Seventy-Eight Thousand Two Hundred and Forty Only) recovered under Panchnama proceedings dated 25.12.2024 and concerned himself in carrying, removing, depositing, harboring, keeping, concealing of smuggled Gold which he knew and/or had reasons to believe were liable to confiscation under Section 111 of the Customs Act, 1962. Hence, Shri Nayankumar Bhupatbhai Dhameliya (carrier passenger) was arrested on 25.12.2024 under the provisions of Section 104 of the Customs Act, 1962.

5. FURTHER INVESTIGATION:

Searches conducted at residences of Shri Juhil Maheshbhai Dhameliya and Shri Bhavin Kumar Manish Kumar Patodiya:

On the basis of information gathered and facts revealed during the recording of statement of Shri Nayankumar Bhupatbhai Dhameliya, a search was conducted at the residential premises of Shri Juhil Maheshbhai Dhameliya located at Ground Floor Of 01, Shivpark Bungalows, Pedar Road, Mota Varachha, Surat-394101, under Search Authorizations bearing DIN 202412DDZ1000000A964 given by Deputy Director, DRI, AZU, Ahmedabad and duly recorded under Panchnama proceedings dated 25.12.2024. However, nothing incriminating to the smuggling of gold was found at the said premises.

Thereafter, summons dated 25.12.2024 was issued to Shri Juhil Maheshbhai Dhameliya and his Statement was recorded under section 108 of the Customs Act, 1962.

5.1 Statement dated 25.12.2025 of Shri Juhil Maheshbhai Dhameliya Residing at Ground Floor Of 01, Shivpark Bungalows, Pedar Road, Mota Varachha, Surat-394101 recorded under the section 108 of the Customs Act, 1962 wherein, it was inter-alia stated that:

- He was staying with his father Shri Maheshbhai Dhameliya, his mother Smt. Dakshaben and his sister Smt. Kushi and her child. He resides at Ground Floor of 01, Shivpark Bungalows, Pedar Road, Mota Varachha, Surat-394101 which had been taken on rent by his father on a monthly rental of Rs. 5000/- from Shri Vipulbhai who stayed on First floor of 01, Shivpark Bungalows, Pedar Road, Mota Varachha, Surat-394101. He along with his family had been residing on the said address since last 5 years.
- He was born in Rohisala, Botad in the year 2004 and in the year 2007 his family shifted to Surat. He studied till class 10th from Shri Gatpore Vidhyalaya, Pasodara, Surat and passed in 2018. Thereafter he joined Bhagwan Mahavir University for Diploma in Information Technology in the year 2020. He further stated that he applied in the year 2021 for student Visa of Singapore for studying Business Management in Dimension International University. He further stated that after 15 days he left Singapore and returned back to Surat. He stated that he worked as Assistant in production of crystal lighting in Rajhans Technology, Mini Bazar from 2021 to 2023. He further stated that thereafter he started a firm in partnership with Shri Harsh Nasit in the month June 2023 named World Vibe House which dealt with electrical work for construction sites. He stated that Vibe House was registered at 101, Meridian Business Centre, Near Lajamani Chowk, Mota Varachha, Surat. He held Indian Passport bearing No. V4540292 which was issued by Surat Passport Office on 19.10.2022 (validity till 18.01.2032). His PAN No. is HNJPD5990P and his Aadhar Card No was 3585 1190 2261. He produced the signed copies of the same. His personal e-mail ID was juhildhameliya747@gmail.com. He was maintaining bank account with ICICI Bank, Mota Varachha branch, Surat but account number he did not remember.
- He perused the Panchnama dated 25.12.2024 drawn at Arrival Hall of Terminal 2 of SVPI Airport, Ahmedabad, and agreed with the content mentioned therein. He did not know Shri Nayankumar Bhupatbhai Dhameliya personally but he is friend of Shri Rahul Kakadiya who is also his friend and he had arranged Shri Nayan Bhupatbhai Dhameliya for carrying Air compressor from Bangkok for Shri Ankur Donga (Mob No: 9879376218).
- His friend Shri Parth Gathiya introduced Shri Ankur Donga as a person who had a legal work of bringing Air Compressor from Bangkok; that Shri Ankur Donga had shown him a video of an air compressor which he wanted to get from Bangkok to Surat and told that he had wanted to get in passenger bag as duty on import was more; that this work was legal and the machine had nothing hidden/ concealed and if any Customs Officer detained the said machine then he told him to open the machine and show him as there was nothing incriminating in the same; that after showing and taking full guarantee of the said machine Shri Ankur Donga had asked him to arrange passengers for carrying the said Air compressor for which he promised him to pay Rs.10,000/- per passenger; that he used to share the copy of passport of willing persons to Shri Ankur Donga on WhatsApp to carry the Air Compressor; that Shri Ankur Dogra had also instructed him to share the contact number of the person willing to travel with Shri Bhavinkumar Pathodiya (Mob. No.: 7778077756) on WhatsApp; that he did not know Shri Bhavinkumar Pathodiya but

Shri Ankur Donga had told that Shri Bhavinkumar Pathodiya used to work for him and would manage the passengers travelling.

5.2 Subsequently, another search was conducted at the residential premises of Shri Bhavinkumar Manishkumar Patodiya situated at F-505, Shagun Residency, Dada Bhagwan to Nansad Road, Kamrej, Surat-394180 under Search Authorizations bearing DIN202412DDZ1000000D86D given by Assistant Director, DRI, AZU, Ahmedabad and duly recorded under panchnama proceedings dated 25.12.2024. However, nothing in relation to the smuggling of gold was found at the said premises. Thereafter, summons dated 25.12.2024 was issued to Shri Bhavinkumar Manishkumar Patodiya and his Statement was recorded under section 108 of the Customs Act, 1962.

Statement dated 25.12.2025 of Shri Bhavinkumar Manishkumar Patodiya, residing at F-505, Shagun Residency, Dada Bhagwan to Nansad Road, Kamrej, Surat-394180 recorded under the section 108 of the Customs Act, 1962 wherein he inter-alia stated that:

- From 2019 to January 2024, he worked as Supervisor in Jigisha Texofab Pvt Ltd, Kim. From February 2024 he was working as textile broker and also learning the web development.
- He stated that his personal e-mail id was bhavin3132@gamil.com. He had bank accounts in State Bank of India, Yes Bank, Federal Bank and Kotak Bank and did not remember the bank account numbers then.
- He further stated that to the best of his knowledge Shri Nayankumar Bhupatbhai Dhameliya was friend of Shri Juhil Maheshbhai Dhameliya (+91-8401918048) and he got to know him (Shri Nayankumar Bhupatbhai Dhameliya) through Shri Ankur Devsibhai Donga (+91-9879376218). He further state that he personally did not know Shri Nayankumar Bhupatbhai Dhameliya but Shri Ankur Devsibhai Donga had informed him that one person i.e. Shri Nayankumar Bhupatbhai Dhameliya was travelling from Bangkok to Ahmedabad and would land on SVPI Airport, Ahmedabad on 24.12.2024 and he had to co-ordinate with him (Shri Nayankumar Bhupatbhai Dhameliya) and provided him the contact details of taxi driver who had to pick Shri Nayankumar Bhupatbhai Dhameliya from SVPI Airport, Ahmedabad. He further stated that to the best of his knowledge Shri Ankur Devsibhai Donga sent him the details of the above said taxi driver on WhatsApp and on the instruction of Shri Ankur Devsibhai Donga, he forwarded the same to Shri Nayankumar Bhupatbhai Dhameliya.
- He stated that he personally did not know Shri Juhil Maheshbhai Dhameliya but Shri Ankur Devsibhai Donga informed him that Shri Juhil Maheshbhai Dhameliya is the friend of Shri Nayankumar Bhupatbhai Dhameliya and he (Shri Juhil Maheshbhai Dhameliya) has arranged him (Shri Nayankumar Bhupatbhai Dhameliya) to carry Mini Air Compressor from Bangkok to Ahmedabad.
- On being asked regarding the booking of air ticket and hotel booking tickets of Shri Nayankumar Bhupatbhai Dhameliya, he stated that air ticket and hotel booking for Shri Nayankumar Bhupatbhai Dhameliya was made by Shri Ankur Devsibhai Donga. He stated that, all the above said details were shared by Shri Ankur Devsibhai Donga on WhatsApp.
- His work was limited to co-ordinate with the passenger carrying Mini Air Compressor, Shri Ankur Devsibhai Donga promised him to give Rs.12,000/- monthly in cash for this work.

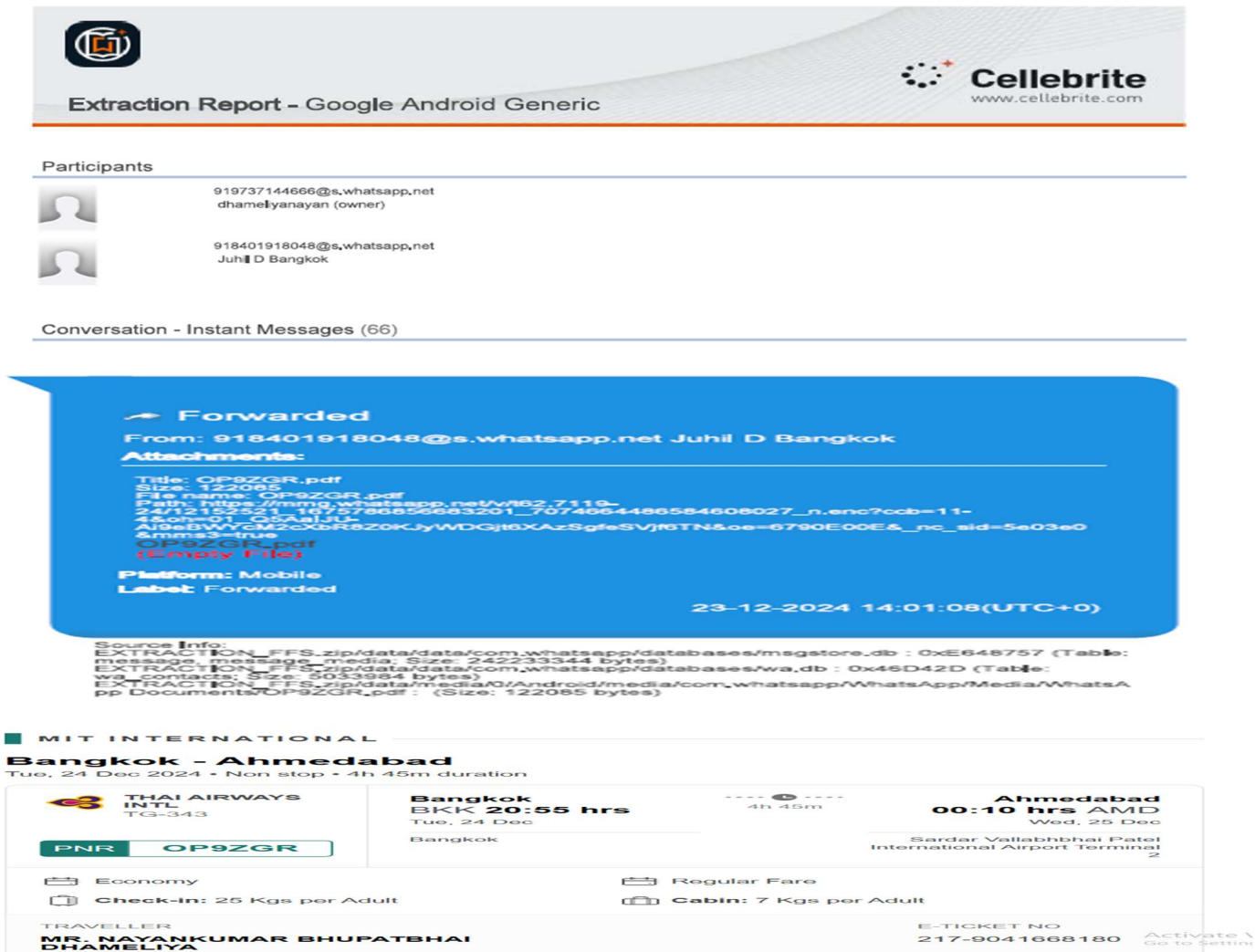
5.3 Analysis of forensic data extracted from the Mobile Phone pertaining to Shri Nayankumar Bhupatbhai Dhameliya:

5.3.1 Shri Nayankumar Bhupatbhai Dhameliya had voluntarily submitted his phone i.e. having Model No GM1901 having IMEI 867254041310470 & IMEI2 867254041310462 and device serial number 982edb22, which is One-plus company mobile bluish in colour during statement dated 25.12.2024 for further investigation and the same was sent to the National Forensic Science University, Gandhinagar for data retrieval. NFSU vide letter Ref No. NFSU/CoEDF/DFL/32/25 dated 11.02.2025 and has submitted forensic retrieval of the data and during analysis of the data extracted from the Mobile Phone pertaining to Shri Nayankumar Bhupatbhai Dhameliya following facts emerged:

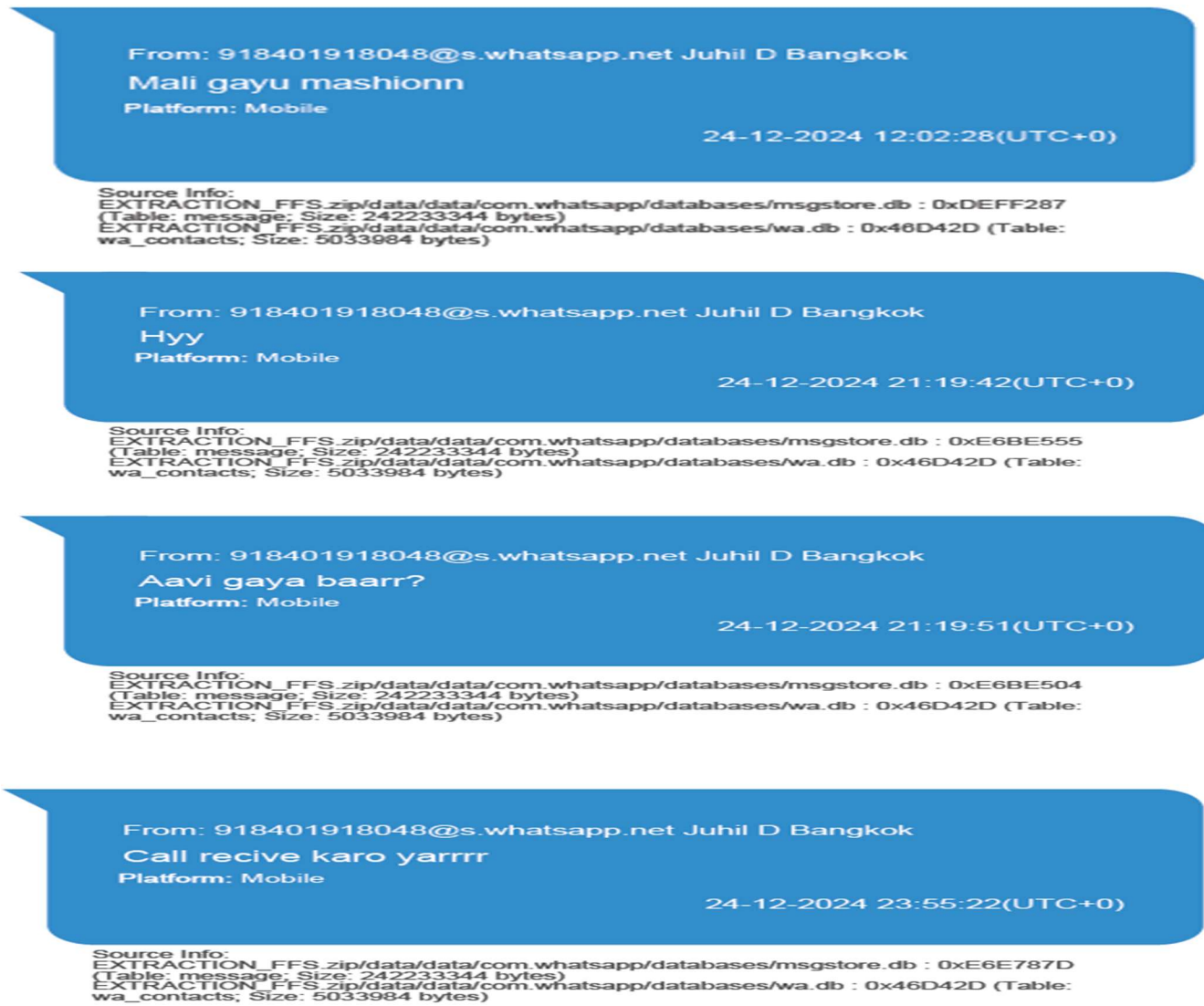
I. Analysis of WhatsApp Chats and Call Log Details between Shri Nayankumar Bhupatbhai Dhameliya (Mobile No. 9737144666) and suspected persons:

a) WhatsApp Chat and call details between Mobile No. 9737144666 (Shri Nayankumar Bhupatbhai Dhameliya) and Mobile No. 8401918048 (Juhil Maheshbhai Dhameliya):

During analysis of the chat between Shri **Nayankumar Bhupatbhai Dhameliya** and **Juhil Maheshbhai Dhameliya (Mobile No.+91-8401918048)**, it is observed that **Juhil Maheshbhai Dhameliya** was in continuous touch with Shri **Nayankumar Bhupatbhai Dhameliya** over WhatsApp during 18.12.2024 to 25.12.2024 and he had sent him flight ticket for Bangkok to Ahmedabad, and was trying to get updates from Shri Nayankumar Dhameliya during the whole journey of Shri **Nayankumar Bhupatbhai Dhameliya**. Screenshot of some of the chats are shown below:



(Image 2 – Image depicting screenshots of some WhatsApp chat between Shri **Nayankumar Bhupatbhai Dhameliya** (Mobile No. **9737144666**) and Mobile No. 8401919048 contact saved in Shri **Nayan Kumar**’s phone as Juhil D Bangkok)



(Image-3, Images depicting screenshots of some WhatsApp chat between Shri **Nayankumar Bhupatbhai Dhameliya** (Mobile No. **9737144666**) and Mobile No. 8401919048 contact saved in Shri **Nayan Kumar**'s phone as Juhil D Bangkok)

WhatsApp chat indicated that on 24.12.2024, just before departure of Nayankumar Bhupatbhai Dhameliya from Bangkok, Juhil was in touch with him and he confirmed from Nayankumar whether he had received the machines. Further at the time of arrival of Nayankumar Dhameliya at SVPI Airport Juhil was trying to get the information from Nayankumar regarding his arrival.



b) WhatsApp Chat between Mobile No. 9737144666 (Shri Nayankumar Bhupatbhai Dhameliya) and Mobile No. 9879376218 (Shri Ankur Donga):

Nayankumar Bhupatbhai Dhameliya had travelled from Mumbai to Bangkok on 19.12.2024. During analysis of the chat between Shri **Nayankumar Bhupatbhai Dhameliya** and **Shri Ankur Donga** (Mobile No. 919879376218), it is observed that **Shri Ankur Donga** was in touch with Shri **Nayankumar Bhupatbhai Dhameliya** over WhatsApp on 18.12.2024 and 19.12.2024 just before his departure from the Mumbai Airport. Screenshot of some of the WhatsApp call is shown below:

Chats (1)

WhatsApp (1)

919737144666@s.whatsapp.net (1)

#		Deleted
1	<p>Start Time: 18-12-2024 08:38:21(UTC+0) Last Activity: 19-12-2024 08:23:09(UTC+0) Number of attachments: 0 Source: WhatsApp Account: 919737144666@s.whatsapp.net Chat Type: One On One Source file: EXTRACTION_FFS.zip\data\data\com.whatsapp\databases\msgstore.db : 0xDA66358 (Table: message, call_log; Size: 242233344 bytes) EXTRACTION_FFS.zip\data\data\com.whatsapp\shared_prefs\com.whatsapp_preferences_light.xml : 0xFD6C (Size: 68765 bytes) EXTRACTION_FFS.zip\data\data\com.whatsapp\shared_prefs\startup_prefs.xml : 0x3D0 (Size: 1095 bytes) EXTRACTION_FFS.zip\data\data\com.whatsapp\databases\wa.db : 0x46D4B8 (Table: wa_contacts; Size: 5033984 bytes) Body file: chat-1.txt</p> <p>Participants:</p> <div><div></div><div>919737144666@s.whatsapp.net dhameliyanayan (owner)</div></div> <div><div></div><div>919879376218@s.whatsapp.net Akki</div></div> <p>Identifier: 919879376218@s.whatsapp.net</p>	

From: System Message System Message

Messages and calls are end-to-end encrypted. No one outside of this chat, not even WhatsApp, can read or listen to them. Tap to learn more

Platform: Mobile

Label: System

18-12-2024 08:38:21(UTC+0)

Source Info:

EXTRACTION_FFS.zip\data\data\com.whatsapp\databases\msgstore.db : 0xDA66358 (Table: message; Size: 242233344 bytes)

From: System Message System Message

Outgoing call from dhameliyanayan (919737144666@s.whatsapp.net owner)

Label: System

19-12-2024 00:22:29(UTC+0)

Source Info:

EXTRACTION_FFS.zip\data\data\com.whatsapp\databases\msgstore.db : 0xE4C6A54 (Table: call_log; Size: 242233344 bytes)

From: System Message System Message

Incoming call from Akki (919879376218@s.whatsapp.net)

Label: System

19-12-2024 00:34:52(UTC+0)

Source Info:

EXTRACTION_FFS.zip\data\data\com.whatsapp\databases\msgstore.db : 0xE4C69B9 (Table: call_log; Size: 242233344 bytes)

From: System Message System Message

Incoming call from Akki (919879376218@s.whatsapp.net)

Label: System

19-12-2024 00:42:33(UTC+0)

Source Info:

EXTRACTION_FFS.zip\data\data\com.whatsapp\databases\msgstore.db : 0xE4C696B (Table: call_log; Size: 242233344 bytes)

From: System Message System Message

Outgoing call from dhameliyanayan (919737144666@s.whatsapp.net owner)

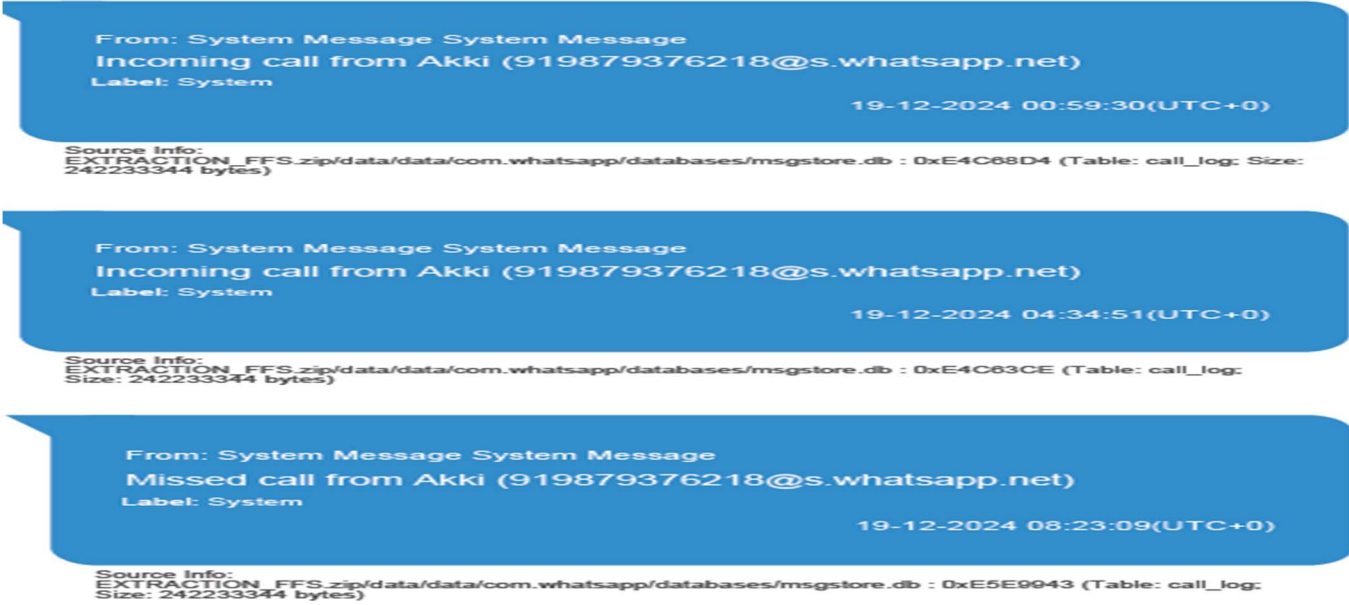
Label: System

19-12-2024 00:58:56(UTC+0)

Source Info:

EXTRACTION_FFS.zip\data\data\com.whatsapp\databases\msgstore.db : 0xE4C6922 (Table: call_log; Size: 242233344 bytes)


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(Image-4, Images depicting screenshots of some WhatsApp calls between Shri **Nayankumar Bhupatbhai Dhameliya** (Mobile No. **9737144666**) and Mobile No. 9879376218 contact saved in Shri **Nayan Kumar**’s phone as Akki, who is Ankur Donga)

c) **WhatsApp Chat between Mobile No. 9737144666 (Shri Nayankumar Bhupatbhai Dhameliya) and Mobile No. 7778077756 (Shri Bhavinkumar Patodiya) (RUD-12):**

During analysis of the chat between Shri Nayankumar Bhupatbhai Dhameliya and Shri Bhavinkumar Patodiya (Mobile No. 917778077756), it is observed that Shri Bhavinkumar Patodiya was in continuous touch with Shri Nayankumar Bhupatbhai Dhameliya over WhatsApp during 18.12.2024 to 24.12.2024. Shri Nayankumar shared Boarding Pass photo with Shri Bhavinkumar Patodiya. Shri Bhavinkumar Patodiya shared the car details which was to receive Shri Nayankumar Dhameliya from SVPI Airport, Ahmedabad. Shri Bhavinkumar Patodiya also shared screenshot related to payment of Thai Baht 2500 with Shri Nayankumar Dhameliya while he was Bangkok and acknowledged the receipt of same in his statement dated 25.12.2024. Screenshot of some of the WhatsApp call/chat is shown below:





Extraction Report - Google Android Generic

Chats (1)

WhatsApp (1)


919737144666@s.whatsapp.net (1)

#		Deleted
1	<p>Start Time: 18-12-2024 15:24:18(UTC+0) Last Activity: 24-12-2024 23:52:05(UTC+0) Number of attachments: 14 Source: WhatsApp Account: 919737144666@s.whatsapp.net Chat Type: One On One Source file: EXTRACTION_FFS.zip\data\data\com.whatsapp\databases\msgstore.db : 0xE486BC7 (Table: message; Size: 242233344 bytes) EXTRACTION_FFS.zip\data\data\com.whatsapp\shared_prefs\com.whatsapp_preferences_light.xml : 0xFD6C (Size: 68765 bytes) EXTRACTION_FFS.zip\data\data\com.whatsapp\shared_prefs\startup_prefs.xml : 0x3D0 (Size: 1095 bytes) EXTRACTION_FFS.zip\data\data\com.whatsapp\databases\wa.db : 0x475929 (Table: wa_contacts; Size: 5033984 bytes) Body file: chat-1.txt</p> <p>Participants:</p> <div><div>919737144666@s.whatsapp.net dhameliyanayan (owner)</div></div> <div><div>917778077756@s.whatsapp.net Bhavin Patoliya Bangkok</div></div> <p>Identifier: 917778077756@s.whatsapp.net</p>	



From: 91973714466@s.whatsapp.net dhaneliyanayan (owner)
To: 917778077756@s.whatsapp.net Bhavin Patoliya Bangkok

Attachments:



Size: 51178 bytes
File Name: IMG-20241224-WA0004.jpg
Path: https://mmg.whatsapp.net/v1/v118-24/f2/m232/AQp0mfmB9gT12CLEmxIszgJTxdLag1JC540TwzPySqRi4sDwNPp310G4vSPIDb3A_0wYOKiIuIM4j8PMsE40dK4yU0mic2ND2az0w7cob=948oh=01_Q3A3iAGPrwmay6tKc_Tgs2iQ_5zmsNihVIL89tpARZ01xP13x&oe=679233422007_0d2c-480-34cf-06f7cb148e8.jpg

Participant	Delivered	Read	Opened
917778077756@s.whatsapp.net Bhavin Patoliya Bangkok	24-12-2024 13:08:42(UTC+0)	24-12-2024 13:14:28(UTC+0)	


Status: Read
Platform: Mobile

24-12-2024 13:08:40(UTC+0)

Forwarded

From: 917778077756@s.whatsapp.net Bhavin Patoliya Bangkok

Attachments:

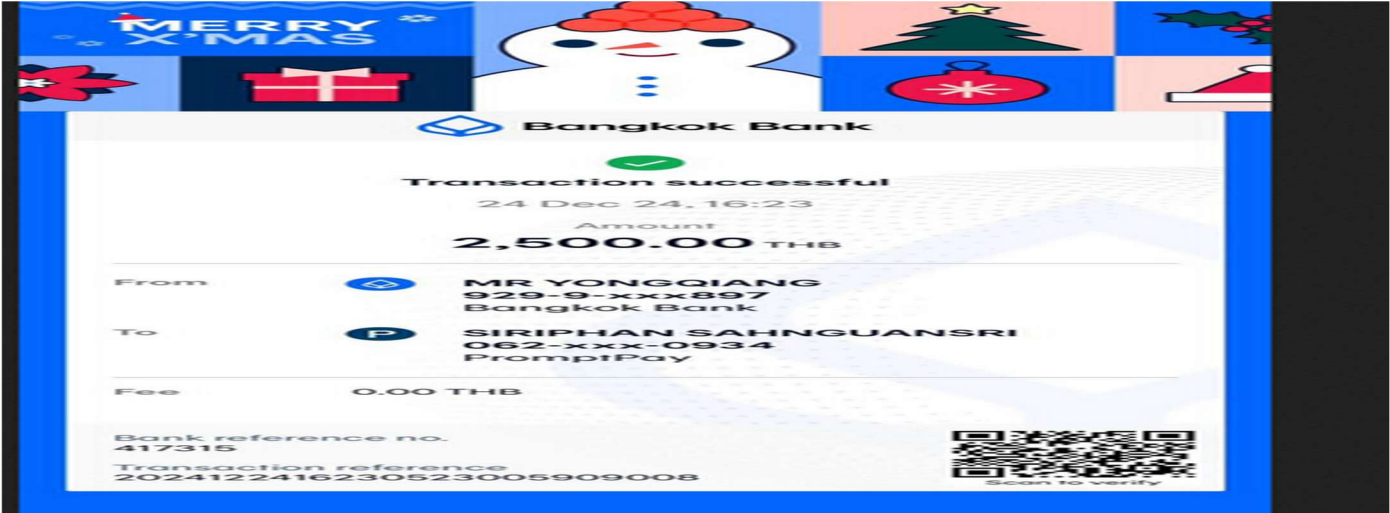


Size: 75614 bytes
File Name: IMG-20241224-WA0011.jpg
Path: https://mmg.whatsapp.net/v1/v118-24/f2/m232/AQp0mfmB9gT12CLEmxIszgJTxdLag1JC540TwzPySqRi4sDwNPp310G4vSPIDb3A_0wYOKiIuIM4j8PMsE40dK4yU0mic2ND2az0w7cob=948oh=01_Q3A3iAGPrwmay6tKc_Tgs2iQ_5zmsNihVIL89tpARZ01xP13x&oe=679208C18nc50-e0600e2mms3-lrns

Platform: Mobile
Label: Forwarded

24-12-2024 09:54:12(UTC+0)

Source Info:
EXTRACTION_FFS.zip\data\data\com.whatsapp\databases\msgstore.db : 0xE68A699
Table: message, message_media, Size: 24223344 bytes)
EXTRACTION_FFS.zip\data\data\com.whatsapp\databases\wa.db : 0x475929 (Table: wa_contacts, Size: 6033994 bytes)
EXTRACTION_FFS.zip\data/media\0\Android\media\com.whatsapp\WhatsApp\Media\WhatsApp Images\IMG-20241224-WA0011.jpg : (Size: 75614 bytes)



Forwarded

From: 917778077756@s.whatsapp.net Bhavin Patoliya Bangkok
New Swift Desire
GJ05CW5946
Vasantbhai
+91 90813 83384
Platform: Mobile
Label: Forwarded

24-12-2024 14:21:12(UTC+0)

Source Info:
EXTRACTION_FFS.zip\data\data\com.whatsapp\databases\msgstore.db : 0xE69E67D (Table: message; Size: 242233344 bytes)
EXTRACTION_FFS.zip\data\data\com.whatsapp\databases\wa.db : 0x475929 (Table: wa_contacts; Size: 5033984 bytes)

From: System Message System Message
Outgoing call from dhameliyanayan (919737144666@s.whatsapp.net)
Label: System

24-12-2024 20:31:51(UTC+0)

Source Info:
EXTRACTION_FFS.zip\data\data\com.whatsapp\databases\msgstore.db : 0xE6BE69B (Table: message; Size: 242233344 bytes)

From: 917778077756@s.whatsapp.net Bhavin Patoliya Bangkok
Kya poicho
Platform: Mobile

24-12-2024 23:52:05(UTC+0)

Source Info:
EXTRACTION_FFS.zip\data\data\com.whatsapp\databases\msgstore.db : 0xE6E7A12 (Table: message; Size: 242233344 bytes)
EXTRACTION_FFS.zip\data\data\com.whatsapp\databases\wa.db : 0x475929 (Table: wa_contacts; Size: 5033984 bytes)

(Image-5, Images depicting screenshots of some WhatsApp chat between Shri Bhavinkumar (Mobile No. 7778077756) and Mobile No. 9737144666 (contact saved in Shri Nayankumar’s phone as Bhavin patoliya Bangkok.)

It is evident from the call records of Shri Bhavin Kumar, Manishkumar Patodiya and Shri Nayankumar Bhupatbhai Dhameliya that Shri Bhavin kumar was in continuous touch with Nayan kumar during the period 18.12.2024 to 25.12.2024. Shri Bhavin kumar asked for selfies from Shri Nayankumar to know his location and forwarded shared screenshot of payment of 2500 Thai Baht with Shri Nayan Kumar. Shri Bahvin Kumar was regularly calling Shri Nayan Kumar giving him directions and arranging payment at Bangkok. Shri Nayankumar also shared copy of his Boarding pass with Shri Bhavin Kumar before departing from Bangkok on 24.12.2024.

WhatsApp chat between Nayan and Bhavin revealed that before departure from Bangkok, Bhavin had sent Nayan driver details who had to pick up him from the SVPI Airport,

Ahmedabad. Further, after arrival of Nayan at SVPI airport, Bhavin was trying to know his status through chat.

II. Call log analysis of Shri Nayankumar Bhupatbhai Dhameliya (Mobile No. 9737144666) retrieved from his phone voluntarily submitted by him during the course of statement dated 25.12.2024:

a) Call record details between Shri Juhil Maheshbhai Dhameliya (Mobile No. 8401918048) and Shri Nayankumar Bhupatbhai Dhameliya (Mobile No. 9737144666):

Investigation revealed that Shri Juhil Maheshbhai Dhameliya was in continuous contact with Shri Nayankumar Bhupatbhai Dhameliya and sent him flight ticket for his journey from Bangkok to Ahmedabad. He appears to be arranging passengers for Ankur Donga for carrying compressor machines from Bangkok for Shri Mitesh Rathod. During the period from 18.12.2024 to 25.12.2024 he was in contact with Shri Nayankumar Dhameliya and was directing him during his stay at Bangkok. He also asked Shri Nayankumar Dhameliya about the machines which he was later found in possession of on reaching Ahmedabad Airport on 24.12.2024. Shri Juhil Maheshbhai Dhameliya seems to be working as a facilitator for the smuggling activity. During analysis of the call log data of Shri Nayankumar Bhupatbhai Dhameliya retrieved from his phone, it is observed that he was in continuous contact with Mobile No. 8401918048 during the period from 18.12.2024 to 25.12.2024 and the said mobile number was saved in his mobile as 'Juhil D Bangkok'. The screenshot of the call log of Shri Nayankumar Bhupatbhai Dhameliya is shown below:



Extraction Report - Google Android Generic

Call Log (48)

#	Parties	Timestamp	Duration	Status	Country code	Additional info	Source Info	Deleted
1	From: 918401918048@s.whatsapp.net Juhil D Bangkok To: Direction: Incoming	24-12-2024 23:59:58(UTC+0)	00:00:00	Missed		Video call:	Source: WhatsApp Account: 919737144666@s.whatsapp.net Source file: EXTRACTION_FFS.zip\data\data/com.whatsapp/databases/msgstore.db : 0xDCC313D (Table: call_log; Size: 242233344 bytes) EXTRACTION_FFS.zip\data\data/com.whatsapp/databases/wa.db : 0x46D42D (Table: wa_contacts; Size: 5033984 bytes)	
2	From: 918401918048@s.whatsapp.net Juhil D Bangkok To: Direction: Incoming	24-12-2024 23:57:17(UTC+0)	00:00:00	Missed		Video call:	Source: WhatsApp Account: 919737144666@s.whatsapp.net Source file: EXTRACTION_FFS.zip\data\data/com.whatsapp/databases/msgstore.db : 0xDCC3187 (Table: call_log; Size: 242233344 bytes) EXTRACTION_FFS.zip\data\data/com.whatsapp/databases/wa.db : 0x46D42D (Table: wa_contacts; Size: 5033984 bytes)	
3	From: 918401918048@s.whatsapp.net Juhil D Bangkok To: Direction: Incoming	24-12-2024 23:55:53(UTC+0)	00:00:00	Missed		Video call:	Source: WhatsApp Account: 919737144666@s.whatsapp.net Source file: EXTRACTION_FFS.zip\data\data/com.whatsapp/databases/msgstore.db : 0xDCC321B (Table: call_log; Size: 242233344 bytes) EXTRACTION_FFS.zip\data\data/com.whatsapp/databases/wa.db : 0x46D42D (Table: wa_contacts; Size: 5033984 bytes)	
4	From: 918401918048@s.whatsapp.net Juhil D Bangkok To: Direction: Incoming	24-12-2024 23:53:00(UTC+0)	00:00:00	Missed		Video call:	Source: WhatsApp Account: 919737144666@s.whatsapp.net Source file: EXTRACTION_FFS.zip\data\data/com.whatsapp/databases/msgstore.db : 0xDCC32AF (Table: call_log; Size: 242233344 bytes) EXTRACTION_FFS.zip\data\data/com.whatsapp/databases/wa.db : 0x46D42D (Table: wa_contacts; Size: 5033984 bytes)	
5	From: +918401918048 Juhil D Bangkok Direction: Incoming	24-12-2024 23:52:23(UTC+0)	00:00:00	Rejected		Video call:	Source: Source file: EXTRACTION_FFS.zip\data\data/com.android.providers.contacts/databases/calllog.db : 0x8768A9 (Table: calls; Size: 8876032 bytes)	
6	From: +918401918048 Juhil D Bangkok Direction: Incoming	24-12-2024 21:29:27(UTC+0)	00:00:00	Missed		Video call:	Source: Source file: EXTRACTION_FFS.zip\data\data/com.android.providers.contacts/databases/calllog.db : 0x5CBE90 (Table: calls; Size: 8876032 bytes)	
7	From: 918401918048@s.whatsapp.net Juhil D Bangkok To: Direction: Incoming	24-12-2024 12:45:36(UTC+0)	00:00:42	Answered		Video call:	Source: WhatsApp Account: 919737144666@s.whatsapp.net Source file: EXTRACTION_FFS.zip\data\data/com.whatsapp/databases/msgstore.db : 0xDCC38D7 (Table: call_log; Size: 242233344 bytes) EXTRACTION_FFS.zip\data\data/com.whatsapp/databases/wa.db : 0x46D42D (Table: wa_contacts; Size: 5033984 bytes)	

Ac
Go

40	To: +918401918048 Juhil D Bangkok Direction: Outgoing	18-12-2024 07:00:49(UTC+0)	00:00:00	Not answered		Video call:	Source: Source file: EXTRACTION_FFS.zip\data\data\com.an droid.providers.contacts/databases/calllog .db : 0x7F32FD (Table: calls; Size: 8876032 bytes)	
41	From: +918401918048 Juhil D Bangkok Direction: Incoming	18-12-2024 07:00:27(UTC+0)	00:00:00	Missed		Video call:	Source: Source file: EXTRACTION_FFS.zip\data\data\com.an droid.providers.contacts/databases/calllog .db : 0x7F34B7 (Table: calls; Size: 8876032 bytes)	
42	To: +918401918048 Juhil D Bangkok Direction: Outgoing	18-12-2024 08:34:54(UTC+0)	00:03:03	Answered		Video call:	Source: Source file: EXTRACTION_FFS.zip\data\data\com.an droid.providers.contacts/databases/calllog .db : 0x86D19D (Table: calls; Size: 8876032 bytes)	
43	To: +918401918048 Juhil D Bangkok Direction: Outgoing	18-12-2024 08:29:07(UTC+0)	00:00:59	Answered		Video call:	Source: Source file: EXTRACTION_FFS.zip\data\data\com.an droid.providers.contacts/databases/calllog .db : 0x86D351 (Table: calls; Size: 8876032 bytes)	
44	From: +918401918048 Juhil D Bangkok Direction: Incoming	18-12-2024 05:59:54(UTC+0)	00:00:36	Answered		Video call:	Source: Source file: EXTRACTION_FFS.zip\data\data\com.an droid.providers.contacts/databases/calllog .db : 0x86D511 (Table: calls; Size: 8876032 bytes)	
45	From: +918401918048 Juhil D Bangkok Direction: Incoming	18-12-2024 05:58:19(UTC+0)	00:00:25	Answered		Video call:	Source: Source file: EXTRACTION_FFS.zip\data\data\com.an droid.providers.contacts/databases/calllog .db : 0x86DD0D (Table: calls; Size: 8876032 bytes)	
46	To: +918401918048 Juhil D Bangkok Direction: Outgoing	17-12-2024 12:14:04(UTC+0)	00:00:32	Answered		Video call:	Source: Source file: EXTRACTION_FFS.zip\data\data\com.an droid.providers.contacts/databases/calllog .db : 0x868305 (Table: calls; Size: 8876032 bytes)	
47	To: +918401918048 Juhil D Bangkok Direction: Outgoing	17-12-2024 09:13:39(UTC+0)	00:02:14	Answered		Video call:	Source: Source file: EXTRACTION_FFS.zip\data\data\com.an droid.providers.contacts/databases/calllog .db : 0x75809D (Table: calls; Size: 8876032 bytes)	
48	From: +918401918048 Juhil D Bangkok Direction: Incoming	17-12-2024 09:09:49(UTC+0)	00:00:00	Missed		Video call:	Source: Source file: EXTRACTION_FFS.zip\data\data\com.an droid.providers.contacts/databases/calllog .db : 0x7320BD (Table: calls; Size: 8876032 bytes)	Ac Go

Image 6 – Image depicting screenshot of some of Call log of Shri Juhil Dhameliya (Mobile No. 8401918048) with Mobile No. +9737144666 (contact no. saved in Shri Nayankumar Bhupatbhai Dhameliya as Juhil D Bangkok)

b) **Call record details between Shri Bhavin Kumar Manishkumar Patodiya (Mobile No. 7778077756) and Shri Nayankumar Bhupatbhai Dhameliya (Mobile No. 9737144666):**

It is evident from the call records of **Shri Bhavin Kumar Manishkumar Patodiya and Shri Nayankumar Bhupatbhai Dhameliya** that **Shri Bhavin Kumar** was in continuous touch with **Nayan Kumar** during the period **18.12.2024 to 25.12.2024** when he was in **Bangkok**.



Call Log (119)

#	Parties	Timestamp	Duration	Status	Country code	Additional info	Source Info	Deleted
1	From: +917778077756 Bhavin Patoliya Bangkok Direction: Incoming	24-12-2024 23:48:55(UTC+0)	00:00:00	Missed		Video call:	Source: Source file: EXTRACTION_FFS.zip\data\data/com.an droid.providers.contacts/databases/calllog .db : 0x878A68 (Table: calls; Size: 8876032 bytes)	
2	From: +917778077756 Bhavin Patoliya Bangkok Direction: Incoming	24-12-2024 23:35:20(UTC+0)	00:00:00	Missed		Video call:	Source: Source file: EXTRACTION_FFS.zip\data\data/com.an droid.providers.contacts/databases/calllog .db : 0x878C00 (Table: calls; Size: 8876032 bytes)	
3	From: +917778077756 Bhavin Patoliya Bangkok Direction: Incoming	24-12-2024 23:34:38(UTC+0)	00:00:00	Missed		Video call:	Source: Source file: EXTRACTION_FFS.zip\data\data/com.an droid.providers.contacts/databases/calllog .db : 0x878E58 (Table: calls; Size: 8876032 bytes)	
4	From: +917778077756 Bhavin Patoliya Bangkok Direction: Incoming	24-12-2024 23:33:44(UTC+0)	00:00:00	Missed		Video call:	Source: Source file: EXTRACTION_FFS.zip\data\data/com.an droid.providers.contacts/databases/calllog .db : 0x5CB0E9 (Table: calls; Size: 8876032 bytes)	
5	From: +917778077756 Bhavin Patoliya Bangkok Direction: Incoming	24-12-2024 23:33:03(UTC+0)	00:00:00	Missed		Video call:	Source: Source file: EXTRACTION_FFS.zip\data\data/com.an droid.providers.contacts/databases/calllog .db : 0x5CB2E1 (Table: calls; Size: 8876032 bytes)	
6	From: +917778077756 Bhavin Patoliya Bangkok Direction: Incoming	24-12-2024 23:26:56(UTC+0)	00:00:00	Missed		Video call:	Source: Source file: EXTRACTION_FFS.zip\data\data/com.an droid.providers.contacts/databases/calllog .db : 0x5CB4D9 (Table: calls; Size: 8876032 bytes)	
7	From: +917778077756 Bhavin Patoliya Bangkok Direction: Incoming	24-12-2024 21:30:46(UTC+0)	00:01:06	Answered		Video call:	Source: Source file: EXTRACTION_FFS.zip\data\data/com.an droid.providers.contacts/databases/calllog .db : 0x5CB599 (Table: calls; Size: 8876032 bytes)	
8	To: +917778077756 Bhavin Patoliya Bangkok Direction: Outgoing	24-12-2024 20:46:25(UTC+0)	00:01:18	Answered		Video call:	Source: Source file: EXTRACTION_FFS.zip\data\data/com.an droid.providers.contacts/databases/calllog .db : 0x87419D (Table: calls; Size: 8876032 bytes)	
9	From: +917778077756 Bhavin Patoliya Bangkok Direction: Incoming	24-12-2024 20:44:30(UTC+0)	00:01:41	Answered		Video call:	Source: Source file: EXTRACTION_FFS.zip\data\data/com.an droid.providers.contacts/databases/calllog .db : 0x874395 (Table: calls; Size: 8876032 bytes)	

							EXTRACTION_FFS.zip\data\data/com.wh atsapp/shared_prefs/startup_prefs.xml : 0x300 (Size: 1095 bytes)	
104	From: +917778077756 Bhavin Patoliya Bangkok Direction: Incoming	18-12-2024 18:57:15(UTC+0)	00:01:38	Answered		Video call:	Source: Source file: EXTRACTION_FFS.zip\data\data/com.an droid.providers.contacts/databases/calllog .db : 0x4D511A (Table: calls; Size: 8876032 bytes)	
105	From: +917778077756 Bhavin Patoliya Bangkok Direction: Incoming	18-12-2024 18:37:25(UTC+0)	00:00:00	Rejected		Video call:	Source: Source file: EXTRACTION_FFS.zip\data\data/com.an droid.providers.contacts/databases/calllog .db : 0x3ED751 (Table: calls; Size: 8876032 bytes)	
106	From: +917778077756 Bhavin Patoliya Bangkok Direction: Incoming	18-12-2024 18:28:07(UTC+0)	00:00:00	Missed		Video call:	Source: Source file: EXTRACTION_FFS.zip\data\data/com.an droid.providers.contacts/databases/calllog .db : 0x6AC2B8 (Table: calls; Size: 8876032 bytes)	
107	From: +917778077756 Bhavin Patoliya Bangkok Direction: Incoming	18-12-2024 18:21:16(UTC+0)	00:00:22	Answered		Video call:	Source: Source file: EXTRACTION_FFS.zip\data\data/com.an droid.providers.contacts/databases/calllog .db : 0x5AC4B0 (Table: calls; Size: 8876032 bytes)	
108	From: +917778077756 Bhavin Patoliya Bangkok Direction: Incoming	18-12-2024 18:05:50(UTC+0)	00:00:00	Missed		Video call:	Source: Source file: EXTRACTION_FFS.zip\data\data/com.an droid.providers.contacts/databases/calllog .db : 0xA819C (Table: calls; Size: 8876032 bytes)	
109	From: +917778077756 Bhavin Patoliya Bangkok Direction: Incoming	18-12-2024 18:00:15(UTC+0)	00:00:16	Answered		Video call:	Source: Source file: EXTRACTION_FFS.zip\data\data/com.an droid.providers.contacts/databases/calllog .db : 0xA8394 (Table: calls; Size: 8876032 bytes)	

Image 7 - Image depicting Call log of Shri Bhavin Kumar (Mobile No. 7778077756) with Mobile No. +9737144666 (mobile no. belongs to Shri Nayankumar Dhameliya and said contact no. saved in Shri Nayankumar Dhameliya phone as Bhavin Patoliya Bangkok)

The call log details extracted from the mobile phone of Shri Bhavin Kumar indicated that he had contacted Shri Nayankumar Dhameliya on 24.12.2024 just before the departure of the said flight. It further confirms that Shri Bhavin Kumar was coordinating directly with Shri Nayankumar Dhameliya, demonstrating his active role in managing the arrival of carriers with compressor machines concealing gold for inside them.


c) **Call record details between Shri Ankur Devshibhai Donga (Mobile No. +919879376218) and Shri Nayankumar Bhupatbhai Dhameliya (Mobile No. 9737144666):**

The call log details extracted from the mobile phone of Shri Nayankumar Dhameliya, indicated that he was in contact with Shri Ankur Donga during

18.12.2024 to 19.12.2024. The screenshot of the call log details are being reproduced here in below:



Call Log (27)

 * These details are cross-referenced from this device's contacts

#	Parties	Timestamp	Duration	Status	Country code	Additional info	Source Info	Deleted
1	From: 919879376218@s.whatsapp.net To: Akki Direction: Incoming	19-12-2024 08:23:09(UTC+0)	00:00:00	Missed		Video call:	Source: WhatsApp Account: 919737144666@s.whatsapp.net Source file: EXTRACTION_FFS.zip/data/data/com.whatsapp/databases/msgstore.db : 0xE5E9943 (Table: call_log; Size: 24223344 bytes) EXTRACTION_FFS.zip/data/data/com.whatsapp/databases/wa.db : 0x46D4B8 (Table: wa_contacts; Size: 5033984 bytes)	
2	From: 919879376218@s.whatsapp.net To: Akki Direction: Incoming	19-12-2024 04:34:51(UTC+0)	00:01:04	Answered		Video call:	Source: WhatsApp Account: 919737144666@s.whatsapp.net Source file: EXTRACTION_FFS.zip/data/data/com.whatsapp/databases/msgstore.db : 0xE4C63CE (Table: call_log; Size: 24223344 bytes) EXTRACTION_FFS.zip/data/data/com.whatsapp/databases/wa.db : 0x46D4B8 (Table: wa_contacts; Size: 5033984 bytes)	
3	From: 919879376218@s.whatsapp.net To: Akki Direction: Incoming	19-12-2024 00:59:30(UTC+0)	00:00:39	Answered		Video call:	Source: WhatsApp Account: 919737144666@s.whatsapp.net Source file: EXTRACTION_FFS.zip/data/data/com.whatsapp/databases/msgstore.db : 0xE4C68D4 (Table: call_log; Size: 24223344 bytes) EXTRACTION_FFS.zip/data/data/com.whatsapp/databases/wa.db : 0x46D4B8 (Table: wa_contacts; Size: 5033984 bytes)	

20	To: +919879376218 Ankur Direction: Outgoing	18-12-2024 17:44:32(UTC+0)	00:00:05	Answered		Video call:	Source: Source file: EXTRACTION_FFS.zip/data/data/com.android.providers.contacts/databases/calllog.db : 0x7F6794 (Table: calls; Size: 8876032 bytes)	
21	To: +919879376218 Ankur Direction: Outgoing	18-12-2024 17:43:25(UTC+0)	00:00:29	Answered		Video call:	Source: Source file: EXTRACTION_FFS.zip/data/data/com.android.providers.contacts/databases/calllog.db : 0x7F688C (Table: calls; Size: 8876032 bytes)	
22	To: +919879376218 Ankur Direction: Outgoing	18-12-2024 17:40:50(UTC+0)	00:00:25	Answered		Video call:	Source: Source file: EXTRACTION_FFS.zip/data/data/com.android.providers.contacts/databases/calllog.db : 0x7F6884 (Table: calls; Size: 8876032 bytes)	
23	From: +919879376218 Ankur Direction: Incoming	18-12-2024 17:36:06(UTC+0)	00:00:09	Answered		Video call:	Source: Source file: EXTRACTION_FFS.zip/data/data/com.android.providers.contacts/databases/calllog.db : 0x7F6A7C (Table: calls; Size: 8876032 bytes)	
24	To: +919879376218 Ankur Direction: Outgoing	18-12-2024 17:32:52(UTC+0)	00:01:19	Answered		Video call:	Source: Source file: EXTRACTION_FFS.zip/data/data/com.android.providers.contacts/databases/calllog.db : 0x7F6D69 (Table: calls; Size: 8876032 bytes)	
25	To: +919879376218 Ankur Direction: Outgoing	18-12-2024 17:32:42(UTC+0)	00:00:00	Not answered		Video call:	Source: Source file: EXTRACTION_FFS.zip/data/data/com.android.providers.contacts/databases/calllog.db : 0x7F6E61 (Table: calls; Size: 8876032 bytes)	
26	From: +919879376218 Ankur Direction: Incoming	18-12-2024 17:26:28(UTC+0)	00:01:11	Answered		Video call:	Source: Source file: EXTRACTION_FFS.zip/data/data/com.android.providers.contacts/databases/calllog.db : 0x7F6F58 (Table: calls; Size: 8876032 bytes)	
27	To: +919879376218 Ankur Direction: Outgoing	18-12-2024 17:20:34(UTC+0)	00:01:41	Answered		Video call:	Source: Source file: EXTRACTION_FFS.zip/data/data/com.android.providers.contacts/databases/calllog.db : 0x73BF57 (Table: calls; Size: 8876032 bytes)	

Image 8 - Image depicting Call log of Shri Ankur Donga (Mobile No. 9879376218) with Mobile No. +9737144666 (mobile no. belongs to Shri Nayankumar Dhameliya and said contact no. saved in Shri Nayankumar Dhameliya phone as Akki)

d) **Call Record details between Shri Mitesh Rathod (Mobile No. +919664513776) and Shri Nayankumar Bhupatbhai Dhameliya (Mobile No. 9737144666):**

The call log details extracted from the mobile phone of Shri *Nayankumar Dhameliya* indicated that **Shri Mitesh Rathod** (9664513776) made call to Shri *Nayankumar Dhameliya* at around 23:35 hrs on 24.12.2024 after arrival at SVPI Airport at Ahmedabad. The screenshot of the call log details are being reproduced here in below:



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Call Log (7)

#	Parties	Timestamp	Duration	Status	Country code	Additional info	Source Info	Deleted
1	From: 919664513776@s.whatsapp.net Mitesh Rathod To: Direction: Incoming	25-12-2024 00:15:39(UTC+0)	00:00:00	Missed		Video call:	Source: WhatsApp Account: 919737144666@s.whatsapp.net Source file: EXTRACTION_FFS.zip/data/data/com.whatsapp/databases/msgstore.db : 0xE6CFFF6 (Table: call_log; Size: 24223344 bytes) EXTRACTION_FFS.zip/data/data/com.whatsapp/databases/wa.db : 0x475153 (Table: wa_contacts; Size: 5033984 bytes)	
2	From: 919664513776@s.whatsapp.net Mitesh Rathod To: Direction: Incoming	24-12-2024 23:54:26(UTC+0)	00:00:00	Missed		Video call:	Source: WhatsApp Account: 919737144666@s.whatsapp.net Source file: EXTRACTION_FFS.zip/data/data/com.whatsapp/databases/msgstore.db : 0xDCC3265 (Table: call_log; Size: 24223344 bytes) EXTRACTION_FFS.zip/data/data/com.whatsapp/databases/wa.db : 0x475153 (Table: wa_contacts; Size: 5033984 bytes)	
3	From: 919664513776@s.whatsapp.net Mitesh Rathod To: Direction: Incoming	24-12-2024 23:52:04(UTC+0)	00:00:00	Missed		Video call:	Source: WhatsApp Account: 919737144666@s.whatsapp.net Source file: EXTRACTION_FFS.zip/data/data/com.whatsapp/databases/msgstore.db : 0xDCC32F9 (Table: call_log; Size: 24223344 bytes) EXTRACTION_FFS.zip/data/data/com.whatsapp/databases/wa.db : 0x475153 (Table: wa_contacts; Size: 5033984 bytes)	

Image 9 - Image depicting Call log of Shri Mitesh Rathod (Mobile No. +919664513776) with Mobile No. +919737144666 belonging to Shri Nayankumar Dhameliya on 24/25.12.2024.

As discussed supra, investigation revealed that Shri Mitesh Rathod along with Shri Ankur Donga, Shri Juhil Maheshkumar Dhameliya and Shri Bhavin Kumar Patodiya was working to manage carrier/passengers who were carrying smuggled gold in compressor machines from Bangkok. The call log details of Shri Mitesh Rathod indicated that he was in continuous touch with Shri Ankur Donga, Shri Bhavin Kumar and contacted Nayankumar Dhameliya on 24.12.2024 around 23:35 Hrs. over phone. WhatsApp Chat between Shri Bhavinkumar Manishkumar Patodiya and Shri Mitesh Rathod during 18.12.2024 to 24/25.12.2024 as retrieved from mobile phone of Shri Bhavin Kumar Patodiya submitted voluntarily during recording of his statement on 25.12.2024 is shown as below:

Forwarded

From: 919664513776@s.whatsapp.net Sg Pako Bk

Attachments:



Size: 105193

File name: IMG-20241224-WA0020.jpg

Path: https://mmg.whatsapp.net/o1/v/t62/7118-24/t2/jn232/AQPNfmsB99gT1QCLEmk1E2oJTKcLag1JG540Twx2Pz5QRI4sDwNPc31DG-lvSPIDb3A_cvyOmHuiHvKzSP1tsE4OdtkavU5mictND2ax0a7ccc-w-4&oh=01_QSA:AGPrmJm56Kc_Tps2lQ_5zmsNhVILB9qARZ61xP13x5oe-679209C1&nc_sid=5ed5c6mmz3-que

IMG-20241224-WA0020.jpg

Status: Read

Platform: Mobile

Label: Forwarded

24-12-2024 09:54:03(UTC+0)

Source info:

vivo_V2202.zip/data/user/999/com.whatsapp/databases/msgstore.db : 0x2011CC8 (Table: message, message_media; Size: 33673216 bytes)

vivo_V2202.zip/data/user/999/com.whatsapp/databases/wa.db : 0x1F5C46 (Table: wa_contacts; Size: 2318336 bytes)

Google Photos bhavin3132@gmail.com/local media/IMG-20241224-WA0020.jpg : (Size: 105193 bytes)

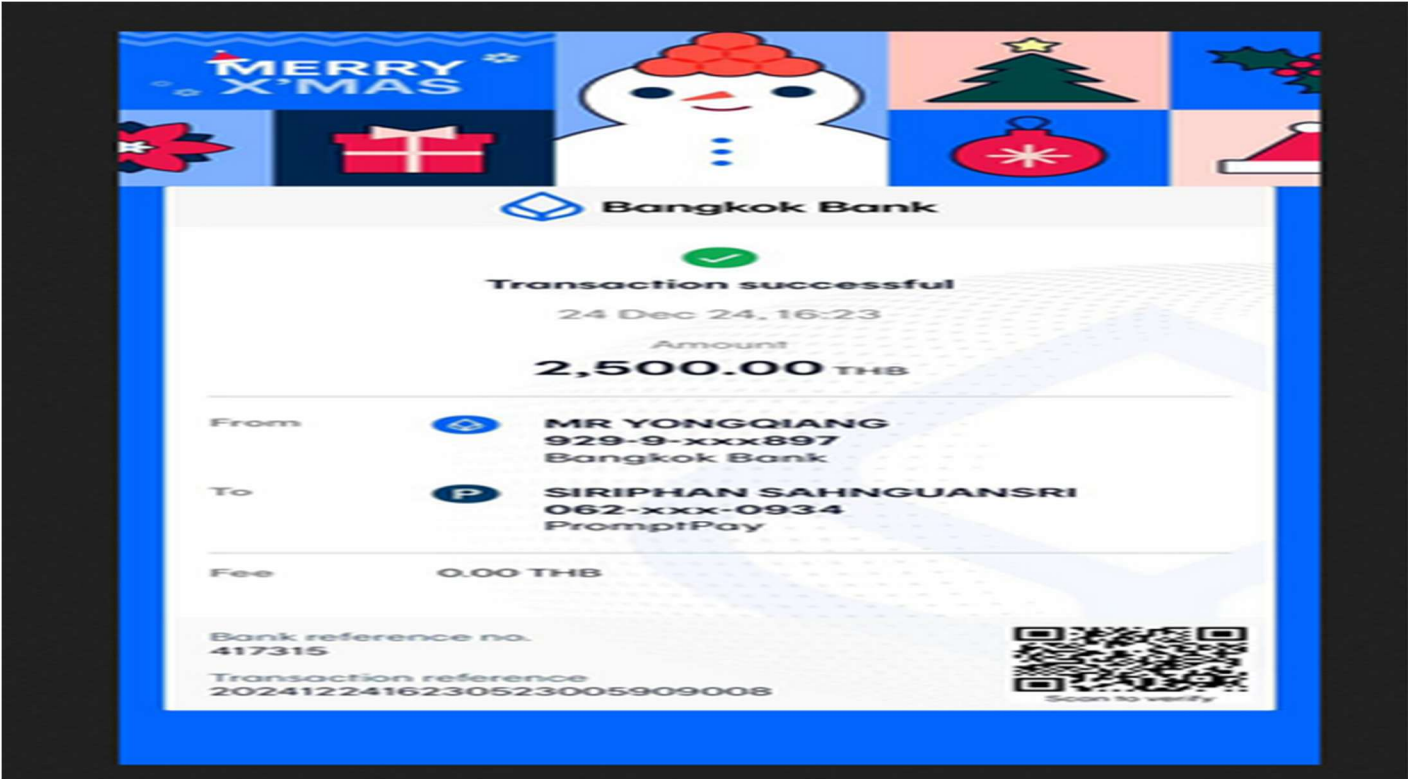


Image 10- Images depicting WhatsApp chat of Shri Mitesh Rathod (Mobile No. +919664513776) with Mobile No. +917778077756 belonging to Shri Bhavinkumar Patodiya during 18.12.2024 to 24.12.2024.

The analysis of the chat shows that Shri Mitesh Rathod (+919664513776) was receiving every information at the backend of this all smuggling activity and screen shot of payment of Thai Baht 2500 was shared by him with Shri Bhavin Kumar Patodiya (+917778077756) who further shared it with Shri Nayankumar Dhameliya via WhatsApp on his mobile number +919737144666.

5.3.2 Shri Bhavinkumar Patodiya and Shri Juhil Maheshbhai Dhameliya had voluntarily submitted their phones i.e. iPhone 14 Pro Max, Model Name- MQ8R3LL/A, SI No. LD9QVM7GHD, IMEI NO. 357879433681174 & Vivo V25 bearing Model No. V2202 Serial number 10BCAE1ENP000GG, IMEI No. 867261062206875 & 867261062206867, during statement dated 25.12.2024 for further investigation and the same was sent to the National Forensic Science University (DGGI Lab), Gandhinagar for data retrieval. NFSU vide letter Ref No. DGGI-NFSU/DFL/2025/AZU/03 dated 14.02.2025 and has submitted forensic retrieval of the data and during analysis of the data extracted from the Mobile Phones pertaining to Shri Bhavinkumar Patodiya and Shri Juhil Maheshbhai Dhameliya following facts emerged:

1. Analysis of WhatsApp Chats between Shri Bhavinkumar Patodiya (Mobile No. 7778077756) and suspected persons:

a) WhatsApp Chat between Mobile No. 7778077756 (Shri Bhavinkumar Patodiya) Mobile No. 8401918048 (Juhil Maheshbhai Dhameliya) (RUD-19):

Forwarded

From: 918401918048@s.whatsapp.net Juhil D.

Attachments:

Title: IWPXHT.pdf
Size: 120911
File name: IWPXHT.pdf
Path: https://mmg.whatsapp.net/v/t62.7119-24/25401679_1731051180993282_4640066192717893156_n.enc?ccb=11-4&oh=01_Q5AaIBYRfsvzNg5bpriqq8a2Tr4i9yx2_m6Zx2EY8ruplxWB&oe=677A09DD
&_nc_sid=5e03e0&mms3=true
IWPXHT.pdf

Platform: Mobile
Label: Forwarded







06-12-2024 05:22:18(UTC+0)

Source Info:
vivo_V2202.zip/data/user/999/com.whatsapp/databases/msgstore.db : 0x1A85FE5 (Table: message, message_media; Size: 33673216 bytes)
vivo_V2202.zip/data/user/999/com.whatsapp/databases/wa.db : 0x1E315D (Table: wa_contacts; Size: 2318336 bytes)
vivo_V2202.zip/data/media/999/Android/media/com.whatsapp/WhatsApp/Media/WhatsApp Documents/IWPXHT.pdf : (Size: 120911 bytes)

MIT INTERNATIONAL

Mumbai - Bangkok

Sat, 07 Dec 2024 • Non stop • 4h 5m duration

<div><div></div><div>Thai Lion SL-219</div></div>	<div><div>Mumbai</div><div>BOM 00:10 hrs</div><div>Sat, 07 Dec</div><div>Chhatrapati Shivaji International Airport</div></div>	<div><div>**** L ****</div><div>4h 5m</div></div>	<div><div>Bangkok</div><div>05:45 hrs DMK</div><div>Sat, 07 Dec</div><div>Don Mueang Intl</div></div>
<div><div>PNR</div><div>IWPXHT</div></div>			
<div><div> Offer Fare</div><div> Economy</div><div> Regular Fare</div></div>			
<div><div> Check-in: 20 kg per Adult</div><div> Cabin: 7 kg per Adult</div></div>			
<div><div>TRAVELLER</div><div>MR. JUHIL MAHESHKUMAR DHAMELIYA</div></div>	<div><div>E-TICKET NO</div><div>IWPXHT</div></div>		



Extraction Report - Google Android Generic



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Call Log (125)

* These details are cross-referenced from this device's contacts

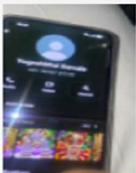
#	Parties	Timestamp	Duration	Status	Country code	Additional info	Source Info	Deleted
1	From: 917778077756@s.whatsapp.net To: 918401918048@s.whatsapp.net Direction: Outgoing	25-12-2024 04:48:25(UTC+0)	00:00:00	Not answered		Video call:	Source: WhatsApp (Dual App) Account: 917778077756@s.whatsapp.net Source file: vivo_V2202.zip/data/user/999/com.whatsapp/databases/msgstore.db : 0x1FED405 (Table: call_log; Size: 33673218 bytes) vivo_V2202.zip/data/user/999/com.whatsapp/databases/wa.db : 0x1E315D (Table: wa_contacts; Size: 2318338 bytes) vivo_V2202.zip/data/user/999/com.whatsapp/shared_prefs/com.whatsapp_preferences_light.xml : 0x7FDD (Size: 34854 bytes) vivo_V2202.zip/data/user/999/com.whatsapp/shared_prefs/startup_prefs.xml : 0x3F8 (Size: 1126 bytes)	
2	From: +918401918048 Juhil Dhameliya* Direction: Incoming	25-12-2024 02:50:52(UTC+0)	00:00:42	Answered		Video call:	Source file: vivo_V2202.zip/data/data/com.android.providers.contacts/databases/calllog.db : 0x294EAB (Table: calls; Size: 2711552 bytes)	
3	To: +918401918048 Juhil Dhameliya* Direction: Outgoing	25-12-2024 02:46:34(UTC+0)	00:01:08	Answered		Video call:	Source file: vivo_V2202.zip/data/data/com.android.providers.contacts/databases/calllog.db : 0x294F7E (Table: calls; Size: 2711552 bytes)	
4	From: +918401918048 Juhil Dhameliya* Direction: Incoming	24-12-2024 23:58:39(UTC+0)	00:00:43	Answered		Video call:	Source file: vivo_V2202.zip/data/data/com.android.providers.contacts/databases/calllog.db : 0x29331D (Table: calls; Size: 2711552 bytes)	
5	To: +918401918048 Juhil Dhameliya* Direction: Outgoing	24-12-2024 23:50:36(UTC+0)	00:01:03	Answered		Video call:	Source file: vivo_V2202.zip/data/data/com.android.providers.contacts/databases/calllog.db : 0x2933F0 (Table: calls; Size: 2711552 bytes)	
6	To: +918401918048 Juhil Dhameliya* Direction: Outgoing	24-12-2024 23:38:08(UTC+0)	00:00:26	Answered		Video call:	Source file: vivo_V2202.zip/data/data/com.android.providers.contacts/databases/calllog.db : 0x29306B (Table: calls; Size: 2711552 bytes)	
7	From: +918401918048 Juhil Dhameliya* Direction: Incoming	24-12-2024 21:30:03(UTC+0)	00:00:18	Answered		Video call:	Source file: vivo_V2202.zip/data/data/com.android.providers.contacts/databases/calllog.db : 0x293EAB (Table: calls; Size: 2711552 bytes)	
8	To: +918401918048 Juhil Dhameliya* Direction: Outgoing	24-12-2024 21:27:18(UTC+0)	00:01:08	Answered		Video call:	Source file: vivo_V2202.zip/data/data/com.android.providers.contacts/databases/calllog.db : 0x293F7E (Table: calls; Size: 2711552 bytes)	
45	To: +918401918048 Juhil Dhameliya* Direction: Outgoing	18-12-2024 18:42:31(UTC+0)	00:00:17	Answered		Video call:	Source file: vivo_V2202.zip/data/data/com.android.providers.contacts/databases/calllog.db : 0x25C258 (Table: calls; Size: 2711552 bytes)	
46	To: +918401918048 Juhil Dhameliya* Direction: Outgoing	18-12-2024 18:06:05(UTC+0)	00:00:44	Answered		Video call:	Source file: vivo_V2202.zip/data/data/com.android.providers.contacts/databases/calllog.db : 0x25BC26 (Table: calls; Size: 2711552 bytes)	
47	To: +918401918048 Juhil Dhameliya* Direction: Outgoing	18-12-2024 17:34:03(UTC+0)	00:00:00	Not answered		Video call:	Source file: vivo_V2202.zip/data/data/com.android.providers.contacts/databases/calllog.db : 0x25ABE7 (Table: calls; Size: 2711552 bytes)	
48	From: +918401918048 Juhil Dhameliya* Direction: Incoming	18-12-2024 17:33:37(UTC+0)	00:00:01	Missed		Video call:	Source file: vivo_V2202.zip/data/data/com.android.providers.contacts/databases/calllog.db : 0x25A9BA (Table: calls; Size: 2711552 bytes)	
49	From: +918401918048 Juhil Dhameliya* Direction: Incoming	18-12-2024 11:20:50(UTC+0)	00:02:36	Answered		Video call:	Source file: vivo_V2202.zip/data/data/com.android.providers.contacts/databases/calllog.db : 0x256B6F (Table: calls; Size: 2711552 bytes)	
50	To: +918401918048 Juhil Dhameliya* Direction: Outgoing	18-12-2024 05:08:42(UTC+0)	00:00:00	Not answered		Video call:	Source file: vivo_V2202.zip/data/data/com.android.providers.contacts/databases/calllog.db : 0x25274B (Table: calls; Size: 2711552 bytes)	
51	To: +918401918048 Juhil Dhameliya* Direction: Outgoing	18-12-2024 05:08:21(UTC+0)	00:00:00	Not answered		Video call:	Source file: vivo_V2202.zip/data/data/com.android.providers.contacts/databases/calllog.db : 0x25281D (Table: calls; Size: 2711552 bytes)	
52	From: +918401918048 Juhil Dhameliya* Direction: Incoming	18-12-2024 05:08:42(UTC+0)	00:01:24	Answered		Video call:	Source file: vivo_V2202.zip/data/data/com.android.providers.contacts/databases/calllog.db : 0x2528F0 (Table: calls; Size: 2711552 bytes)	
53	To: +918401918048 Juhil Dhameliya* Direction: Outgoing	18-12-2024 05:08:42(UTC+0)	00:00:00	Not answered		Video call:	Source file: vivo_V2202.zip/data/data/com.android.providers.contacts/databases/calllog.db : 0x2529C3 (Table: calls; Size: 2711552 bytes)	
54	From: +918401918048 Juhil Dhameliya* Direction: Incoming	18-12-2024 05:05:40(UTC+0)	00:00:34	Missed		Video call:	Source file: vivo_V2202.zip/data/data/com.android.providers.contacts/databases/calllog.db : 0x252B69 (Table: calls; Size: 2711552 bytes)	
55	From: +918401918048 Juhil Dhameliya* Direction: Incoming	18-12-2024 04:45:18(UTC+0)	00:00:09	Answered		Video call:	Source file: vivo_V2202.zip/data/data/com.android.providers.contacts/databases/calllog.db : 0x252C3D (Table: calls; Size: 2711552 bytes)	
56	From: +918401918048 Juhil Dhameliya* Direction: Incoming	18-12-2024 04:38:42(UTC+0)	00:00:49	Answered		Video call:	Source file: vivo_V2202.zip/data/data/com.android.providers.contacts/databases/calllog.db : 0x252DDD (Table: calls; Size: 2711552 bytes)	
57	From: +918401918048 Juhil Dhameliya* Direction: Incoming	18-12-2024 04:01:03(UTC+0)	00:01:46	Answered		Video call:	Source file: vivo_V2202.zip/data/data/com.android.providers.contacts/databases/calllog.db : 0x2518F3 (Table: calls; Size: 2711552 bytes)	

Image 11 - Images depicting WhatsApp chat of **Shri Bhavinkumar Patodiya (Mobile No. 7778077756)** with Mobile No. **8401918048** belonging to **Shri Juhil Maheshbhai Dhameliya** during 18.12.2024 to 24.12.2024.

During analysis of the chat between Shri **Juhil Maheshbhai Dhameliya** and **Shri Bhavinkumar Patodiya** (Mobile No. **7778077756**), it is observed that **Juhil Maheshbhai Dhameliya** was in continuous touch with Shri. **Bhavinkumar Patodiya** over WhatsApp from 18.12.2024 to 24.12.2024.

b) WhatsApp Chat and call record ((RUD-20) between Mobile No. 8401918048 (Juhil Maheshbhai Dhameliya) and Mobile No. 9879376218 (Shri Ankur Donga):

During analysis of the chat and call record between Shri **Juhil Maheshbhai Dhameliya** and **Shri Ankur Donga** (Mobile No. **9879376218**), it is observed that **Shri Juhil Maheshbhai Dhameliya** was in continuous touch with Shri **Ankur Donga** over WhatsApp. Screenshot of some of the WhatsApp call/chat is shown below:

1	Time stamp 23-12-2024 11:25:21 (GMT-12 UTC-12)	Direction Incoming	Source WhatsApp Messenger
	Type WhatsApp message		
	<div><div>From Ankur Bhail Donga <919879376218></div><div>To Juhil D. <918401918048></div><div>Message ID 5608</div><div>Status Seen</div><div>Remote party 919879376218</div><div>Remote party name Ankur Bhail Donga</div><div>Content 4e01cb76-7abe-44b2-8097-970580220ef0.jpg</div><div>Source Mobile: Android</div><div>Forwarded Yes</div><div>File size 89.1 KB</div></div> <div>Text \private\var\mobile\Applications\group.net.whatsapp.WhatsApp.shared\Message\Media\919879376218@s.whatsapp.net\4e01cb76-7abe-44b2-8097-970580220ef0.jpg</div> <div></div> <div>4e01cb76-7abe-44b2-8097-970580220ef0.jpg</div>		
2	Time stamp 23-12-2024 11:21:42 (GMT-12 UTC-12)	Direction Outgoing	Source WhatsApp Messenger
	Type WhatsApp message		
	<div><div>From Juhil D. <918401918048></div><div>To Ankur Bhail Donga <919879376218></div><div>Message ID 5602</div><div>Status Seen</div><div>Remote party 919879376218</div><div>Remote party name Ankur Bhail Donga</div><div>Source Mobile: iPhone</div></div> <div>Text Hyy</div>		

357879433681174, Apple UFED backup (A2651 iPhone 14 Pro Max)		Oxygen Forensic Viewer - 17.1.0.131	
3	Time stamp 23-12-2024 10:02:21 (GMT-12 UTC-12)	Direction Outgoing	Source WhatsApp Messenger
	Type WhatsApp message		
	<div><div>From Juhil D. <918401918048></div><div>To Ankur Bhail Donga <919879376218></div><div>Message ID 5591</div><div>Status Seen</div><div>Remote party 919879376218</div><div>Remote party name Ankur Bhail Donga</div><div>Source Mobile: iPhone</div></div> <div>Text Banne on the way che</div>		
4	Time stamp 23-12-2024 10:02:07 (GMT-12 UTC-12)	Direction Outgoing	Source WhatsApp Messenger
	Type WhatsApp message		
	<div><div>From Juhil D. <918401918048></div><div>To Ankur Bhail Donga <919879376218></div><div>Message ID 5590</div><div>Status Seen</div><div>Remote party 919879376218</div><div>Remote party name Ankur Bhail Donga</div><div>Source Mobile: iPhone</div></div> <div>Text Hu sui jav chuu</div>		
5	Time stamp 23-12-2024 10:01:59 (GMT-12 UTC-12)	Direction Outgoing	Source WhatsApp Messenger
	Type WhatsApp message		
	<div><div>From Juhil D. <918401918048></div><div>To Ankur Bhail Donga <919879376218></div><div>Message ID 5589</div><div>Status Seen</div><div>Remote party 919879376218</div><div>Remote party name Ankur Bhail Donga</div><div>Source Mobile: iPhone</div></div> <div>Text Have mashion jya pochadvanu hoi e sett karavi dejo tamari ritee</div>		
6	Time stamp 23-12-2024 10:00:25 (GMT-12 UTC-12)	Direction Outgoing	Source WhatsApp Messenger
	Type WhatsApp message		
	<div><div>From Juhil D. <918401918048></div><div>To Ankur Bhail Donga <919879376218></div><div>Message ID 5577</div><div>Status Seen</div><div>Remote party 919879376218</div><div>Remote party name Ankur Bhail Donga</div><div>Source Mobile: iPhone</div></div> <div>Text Pela banne nikdi gaya bhailii</div>		

#	Direction	Type	From	To	Time stamp (GMT-12)	Duration	★
1	Missed	WhatsApp Audio	Ankur Bhai Donga <+919879376218>	Apple UFED backup (A2651 iPhone 14 Pro Max)	24-12-2024 18:26:24 (UTC-12)	00:00:00	
	Source file /private/var/mobile/Library/CallHistoryDB/CallHistory.storedata Source file size 676 KB Source table ZCALLRECORD Remote party +919879376218 Remote party name Ankur Bhai Donga Duration 00:00:00						
2	Missed	WhatsApp call	Ankur Bhai Donga <+919879376218>	Juhli D. <+918401918048>	24-12-2024 18:25:50 (UTC-12)	00:00:00	
	Source file /private/var/mobile/Applications/group.net.whatsapp.WhatsApp.shared/CallHistory.sqlite Source file size 140 KB Remote party 919879376218 Remote party name Ankur Bhai Donga Duration 00:00:00						
3	Incoming	WhatsApp Audio	Ankur Bhai Donga <+919879376218>	Apple UFED backup (A2651 iPhone 14 Pro Max)	24-12-2024 16:13:42 (UTC-12)	00:01:53	
	Source file /private/var/mobile/Library/CallHistoryDB/CallHistory.storedata Source file size 676 KB Source table ZCALLRECORD Remote party +919879376218 Remote party name Ankur Bhai Donga Duration 00:01:53						
4	Incoming	WhatsApp call	Ankur Bhai Donga <+919879376218>	Juhli D. <+918401918048>	24-12-2024 16:13:23 (UTC-12)	00:01:53	
	Source file /private/var/mobile/Applications/group.net.whatsapp.WhatsApp.shared/CallHistory.sqlite Source file size 140 KB Remote party 919879376218 Remote party name Ankur Bhai Donga Duration 00:01:53						
5	Incoming	WhatsApp Audio	Ankur Bhai Donga <+919879376218>	Apple UFED backup (A2651 iPhone 14 Pro Max)	24-12-2024 16:11:08 (UTC-12)	00:00:01	
	Source file /private/var/mobile/Library/CallHistoryDB/CallHistory.storedata Source file size 676 KB Source table ZCALLRECORD Remote party +919879376218 Remote party name Ankur Bhai Donga Duration 00:00:01						
6	Incoming	WhatsApp call	Ankur Bhai Donga <+919879376218>	Juhli D. <+918401918048>	24-12-2024 16:11:03 (UTC-12)	00:00:01	
	Source file /private/var/mobile/Applications/group.net.whatsapp.WhatsApp.shared/CallHistory.sqlite Source file size 140 KB Remote party 919879376218 Remote party name Ankur Bhai Donga Duration 00:00:01						

Image 12 - Image depicting WhatsApp chat and call records of **Shri Ankur Donga (Mobile No. 9879376218)** with Mobile No. **8401918048** belonging to Shri **Juhil Maheshbhai Dhameliya** during 18.12.2024 to 24.12.2024.

c) WhatsApp Chat and call record (RUD-21) between Mobile No. 7778077756 (Shri Bhavinkumar Patodiya) and Mobile No. 9879376218 (Shri Ankur Donga):

During analysis of the chat between Shri **Bhavinkumar Patodiya** and **Shri Ankur Donga** (Mobile No. **9879376218**), it is observed that **Shri Bhavinkumar Patodiya** was in continuous touch with Shri **Ankur Donga** over WhatsApp from 18.12.2024 to 24.12.2024. Screenshot of some of the WhatsApp call/chat is shown below:




Extraction Report - Google Android Generic

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Chats (1)

WhatsApp (Dual App) (1)

917778077756@s.whatsapp.net (1)

#		Deleted
1	<div><div>Details:</div><div>Group photos:</div><div></div><div>Start Time: 26-03-2024 07:46:12(UTC+0) Last Activity: 25-12-2024 07:29:01(UTC+0) Number of attachments: 195 Source: WhatsApp (Dual App) Account: 917778077756@s.whatsapp.net Chat Type: One On One Source file: vivo_V2202.zip\data/user/999/com.whatsapp/databases/msgstore.db : 0x881CE7 (Table: message; Size: 33673216 bytes) vivo_V2202.zip\data/user/999/com.whatsapp/databases/wa.db : 0xEF682 (Table: wa_contacts; Size: 2318336 bytes) vivo_V2202.zip\data/user/999/com.whatsapp/shared_prefs/com.whatsapp_preferences_light.xml : 0x7FDD (Size: 34654 bytes) vivo_V2202.zip\data/user/999/com.whatsapp/shared_prefs/startup_prefs.xml : 0x3F8 (Size: 1126 bytes) vivo_V2202.zip\data/user/999/com.whatsapp/files/Avatars/919879376218@s.whatsapp.net.j : 0x0 (Size: 3983 bytes) Body file: chat-1.txt</div><div>Participants:</div><div><div></div><div>919879376218@s.whatsapp.net Sg Ankur</div><div></div><div>917778077756@s.whatsapp.net patel (owner)</div></div><div>Identifier: 919879376218@s.whatsapp.net</div></div>	

Forwarded

From: 919879376218@s.whatsapp.net Sg Ankur

Attachments:

Title: OP9ZGR.pdf

Size: 122085

File name: OP9ZGR.pdf

Path: https://mmg.whatsapp.net/v/t62.7119-24/12152521_1675786856683201_7074664486584608027_n.enc?ccb=11-4&oh=01_Q5AaIJU-Ai9eBWYcM2cXbR8Z0KJyWDGjt6XAzSgfeSVJf6TN&oe=6790E00E&_nc_sid=5e03e0&mms3=true

OP9ZGR.pdf

Platform: Mobile

Label: Forwarded

23-12-2024 18:01:36(UTC+0)


Source Info:

vivo_V2202.zip\data/user/999/com.whatsapp/databases/msgstore.db : 0x19BA915 (Table: messages; message_media; Size: 33673216 bytes)
vivo_V2202.zip\data/user/999/com.whatsapp/databases/wa.db : 0xEF682 (Table: wa_contacts; Size: 2318336 bytes)
vivo_V2202.zip\data/media/999/Android/media/com.whatsapp/WhatsApp/Media/WhatsApp Documents/OP9ZGR.pdf : (Size: 122085 bytes)

MIT INTERNATIONAL

Bangkok - Ahmedabad

Tue, 24 Dec 2024 • Non stop • 4h 45m duration



THAI AIRWAYS
INTL
TG-343

PNR

OP9ZGR

Bangkok

BKK 20:55 hrs

Tue, 24 Dec

4h 45m

Ahmedabad

00:10 hrs AMD

Wed, 25 Dec

Sardar Vallabhbhai Patel
International Airport Terminal
2

Economy

Check-in: 25 Kgs per Adult

Regular Fare

Cabin: 7 Kgs per Adult

TRAVELLER

MR. NAYANKUMAR BHUPATBHAI
DHAMELIYA

E-TICKET NO

217-9041668180

Page 25 of 61

← Forwarded

From: 917778077756@s.whatsapp.net patel (owner)

To: 919879376218@s.whatsapp.net Sg Ankur

Attachments:



Size: 122557

File name: IMG-20241224-WA0005.jpg

Path: https://mmg.whatsapp.net/v/t62.7118-24/10160005_1527637127641524_817908986829425387_n.enc?ccb=11-4&oh=01_Q5Aail3T63Gp7ztlmOWb0SwHFWY43mDbY5ER0hccvRZHNLc&oe=6791BDB5&nc_sid=5e03e0&mms3=true

IMG-20241224-WA0005.jpg

Participant	Delivered	Read	Opened
919879376218@s.whatsapp.net Sg Ankur	24-12-2024 05:58:10(UTC+0)	24-12-2024 05:59:03(UTC+0)	

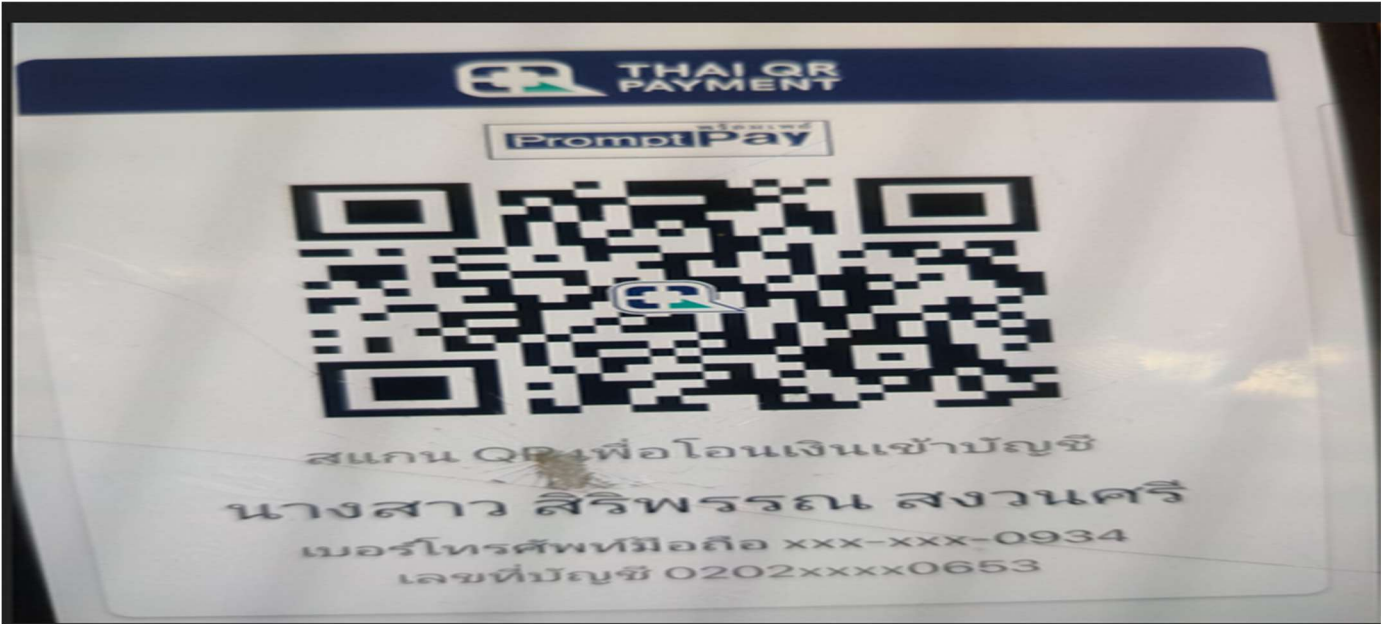
Status: Read

Platform: Mobile

Label: Forwarded

24-12-2024 05:58:09(UTC+0)

Source Info:
vivo_V2202.zip/data/user/999/com.whatsapp/databases/msgstore.db : 0x19DABCC (Table: message, message_media, receipt_user; Size: 33673216 bytes)
vivo_V2202.zip/data/user/999/com.whatsapp/shared_prefs/com.whatsapp_preferences_light.xml : 0x7FDD (Size: 34654 bytes)
vivo_V2202.zip/data/user/999/com.whatsapp/shared_prefs/startup_prefs.xml : 0x3F8 (Size: 1126 bytes)
vivo_V2202.zip/data/user/999/com.whatsapp/databases/wa.db : 0xEF682 (Table: wa_contacts; Size: 2316336 bytes)
Google Photos bhavin3132@gmail.com/local media/IMG-20241224-WA0005.jpg : (Size: 122557 bytes)



← Forwarded

From: 917778077756@s.whatsapp.net patel (owner)

To: 919879376218@s.whatsapp.net Sg Ankur

Attachments:



Size: 141297

File name: IMG-20241224-WA0018.jpg

Path: https://mmg.whatsapp.net/v/t62.7118-24/13752772_668097705407705_8209885627432209257_n.enc?ccb=11-4&oh=01_Q5AaiOyaRkSRg2Le6FDwByenOhnSpeRXddZ0M58On1a7e3Sv&oe=6791C709&nc_sid=5e03e0&mms3=true

IMG-20241224-WA0018.jpg

Participant	Delivered	Read	Opened
919879376218@s.whatsapp.net Sg Ankur	24-12-2024 08:16:51(UTC+0)	24-12-2024 08:16:59(UTC+0)	

Status: Read

Platform: Mobile

Label: Forwarded

24-12-2024 08:16:50(UTC+0)


Source Info:
vivo_V2202.zip/data/user/999/com.whatsapp/databases/msgstore.db : 0x1FE8644 (Table: message, message_media, receipt_user; Size: 33673216 bytes)
vivo_V2202.zip/data/user/999/com.whatsapp/shared_prefs/com.whatsapp_preferences_light.xml : 0x7FDD (Size: 34654 bytes)
vivo_V2202.zip/data/user/999/com.whatsapp/shared_prefs/startup_prefs.xml : 0x3F8 (Size: 1126 bytes)
vivo_V2202.zip/data/user/999/com.whatsapp/databases/wa.db : 0xEF682 (Table: wa_contacts; Size: 2316336 bytes)
Google Photos bhavin3132@gmail.com/local media/IMG-20241224-WA0018.jpg : (Size: 141297 bytes)



Image-13, Images depicting WhatsApp chat between of Shri Ankur Donga (Mobile No. 9879376218) with Mobile No. 7778077756 (mobile no. belongs to Shri Bhavikumar Patodiya and said contact no. saved in Shri Bhavikumar’s phone as Sg Ankur)



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all Log (931)

#	Parties	Timestamp	Duration	Status	Country code	Additional info	Source Info	Deleted
1	From: 919879376218@s.whatsapp.net Sg Ankur To: Direction: Incoming	25-12-2024 07:27:56(UTC+0)	00:00:20	Answered		Video call:	Source: WhatsApp (Dual App) Account: 917778077756@s.whatsapp.net Source file: vivo_V2202.zip/data/user/999/com.whatsapp/databases/msgstore.db : 0x1FE0118 (Table: call_log; Size: 33673216 bytes) vivo_V2202.zip/data/user/999/com.whatsapp/databases/wa.db : 0xEF682 (Table: wa_contacts; Size: 2318336 bytes)	
2	From: 919879376218@s.whatsapp.net Sg Ankur To: Direction: Incoming	25-12-2024 07:26:51(UTC+0)	00:00:00	Missed		Video call:	Source: WhatsApp (Dual App) Account: 917778077756@s.whatsapp.net Source file: vivo_V2202.zip/data/user/999/com.whatsapp/databases/msgstore.db : 0x1FE0163 (Table: call_log; Size: 33673216 bytes) vivo_V2202.zip/data/user/999/com.whatsapp/databases/wa.db : 0xEF682 (Table: wa_contacts; Size: 2318336 bytes)	
3	From: 919879376218@s.whatsapp.net Sg Ankur To: Direction: Incoming	25-12-2024 07:21:38(UTC+0)	00:01:31	Answered		Video call:	Source: WhatsApp (Dual App) Account: 917778077756@s.whatsapp.net Source file: vivo_V2202.zip/data/user/999/com.whatsapp/databases/msgstore.db : 0x1FE01AB (Table: call_log; Size: 33673216 bytes) vivo_V2202.zip/data/user/999/com.whatsapp/databases/wa.db : 0xEF682 (Table: wa_contacts; Size: 2318336 bytes)	
4	From: 917778077756@s.whatsapp.net patel To: 919879376218@s.whatsapp.net Sg Ankur Direction: Outgoing	25-12-2024 07:19:00(UTC+0)	00:00:21	Answered		Video call:	Source: WhatsApp (Dual App) Account: 917778077756@s.whatsapp.net Source file: vivo_V2202.zip/data/user/999/com.whatsapp/databases/msgstore.db : 0x1FE01F7 (Table: call_log; Size: 33673216 bytes) vivo_V2202.zip/data/user/999/com.whatsapp/databases/wa.db : 0xEF682 (Table: wa_contacts; Size: 2318336 bytes) vivo_V2202.zip/data/user/999/com.whatsapp/shared_prefs/com.whatsapp.preferences.light.xml : 0x7FDD (Size: 34654 bytes) vivo_V2202.zip/data/user/999/com.whatsapp/shared_prefs/startup_prefs.xml : 0x3F8 (Size: 1126 bytes)	
5	From: 917778077756@s.whatsapp.net patel To: 919879376218@s.whatsapp.net Sg Ankur Direction: Outgoing	25-12-2024 07:16:30(UTC+0)	00:00:48	Answered		Video call:	Source: WhatsApp (Dual App) Account: 917778077756@s.whatsapp.net Source file: vivo_V2202.zip/data/user/999/com.whatsapp/databases/msgstore.db : 0x1FE0242 (Table: call_log; Size: 33673216 bytes) vivo_V2202.zip/data/user/999/com.whatsapp/databases/wa.db : 0xEF682 (Table: wa_contacts; Size: 2318336 bytes) vivo_V2202.zip/data/user/999/com.whatsapp/shared_prefs/com.whatsapp.preferences.light.xml : 0x7FDD (Size: 34654 bytes) vivo_V2202.zip/data/user/999/com.whatsapp/shared_prefs/startup_prefs.xml : 0x3F8 (Size: 1126 bytes)	
6	From: 919879376218@s.whatsapp.net	25-12-2024 07:14:17(UTC+0)	00:00:21	Answered		Video call:	Source: WhatsApp (Dual App) Account: 917778077756@s.whatsapp.net	

154	To: +919879376218 Sg Ankur Direction: Outgoing	18-12-2024 18:55:11(UTC+0)	00:00:52	Answered		Video call:	Source: Source file: vivo_V2202.zip/data/data/com.android.providers.contacts/databases/calllog.db : 0x25DCFF (Table: calls; Size: 2711552 bytes)	
155	From: +919879376218 Sg Ankur Direction: Incoming	18-12-2024 18:43:08(UTC+0)	00:00:00	Not answered		Video call:	Source: Source file: vivo_V2202.zip/data/data/com.android.providers.contacts/databases/calllog.db : 0x25C32C (Table: calls; Size: 2711552 bytes)	
156	To: +919879376218 Sg Ankur Direction: Outgoing	18-12-2024 18:42:21(UTC+0)	00:00:00	Not answered		Video call:	Source: Source file: vivo_V2202.zip/data/data/com.android.providers.contacts/databases/calllog.db : 0x25C3F8 (Table: calls; Size: 2711552 bytes)	
157	From: +919879376218 Sg Ankur Direction: Incoming	18-12-2024 18:41:31(UTC+0)	00:00:05	Missed		Video call:	Source: Source file: vivo_V2202.zip/data/data/com.android.providers.contacts/databases/calllog.db : 0x25C745 (Table: calls; Size: 2711552 bytes)	
158	To: +919879376218 Sg Ankur Direction: Outgoing	18-12-2024 18:34:23(UTC+0)	00:02:51	Answered		Video call:	Source: Source file: vivo_V2202.zip/data/data/com.android.providers.contacts/databases/calllog.db : 0x25CA94 (Table: calls; Size: 2711552 bytes)	
159	From: +919879376218 Sg Ankur Direction: Incoming	18-12-2024 18:31:49(UTC+0)	00:00:08	Missed		Video call:	Source: Source file: vivo_V2202.zip/data/data/com.android.providers.contacts/databases/calllog.db : 0x25CDDD (Table: calls; Size: 2711552 bytes)	
160	To: +919879376218 Sg Ankur Direction: Outgoing	18-12-2024 17:42:11(UTC+0)	00:00:13	Answered		Video call:	Source: Source file: vivo_V2202.zip/data/data/com.android.providers.contacts/databases/calllog.db : 0x25A745 (Table: calls; Size: 2711552 bytes)	
161	From: +919879376218 Sg Ankur Direction: Incoming	18-12-2024 17:15:14(UTC+0)	00:00:48	Answered		Video call:	Source: Source file: vivo_V2202.zip/data/data/com.android.providers.contacts/databases/calllog.db : 0x2504C2 (Table: calls; Size: 2711552 bytes)	
162	To: +919879376218 Sg Ankur Direction: Outgoing	18-12-2024 17:14:52(UTC+0)	00:00:07	Answered		Video call:	Source: Source file: vivo_V2202.zip/data/data/com.android.providers.contacts/databases/calllog.db : 0x25958F (Table: calls; Size: 2711552 bytes)	
163	From: +919879376218 Sg Ankur Direction: Incoming	18-12-2024 17:13:08(UTC+0)	00:00:34	Answered		Video call:	Source: Source file: vivo_V2202.zip/data/data/com.android.providers.contacts/databases/calllog.db : 0x259731 (Table: calls; Size: 2711552 bytes)	

Image-14, Images depicting call records of Shri Ankur Donga (Mobile No. 9879376218) with Mobile No. 7778077756 (mobile no. belongs to Shri Bhavinkumar Patodiya and said contact no. saved in Shri Bhavinkumar’s phone as Sg Ankur)

5.3.3 Booking details of Nayankumar’s journey from Mumbai to Bangkok and Bangkok to Ahmedabad:

Further, details regarding booking of airplane tickets of Shri Nayankumar Bhupatbhai Dhameliya were sought for from the respective airlines i.e. Thai airways & Thai Lion Air through emails. The details have been received from the respective airlines which reveals that ticket of the accused from Bangkok to Ahmedabad for journey on 24.12.2024 was booked through Make My Trip (I) Pvt Ltd, Kolkata India and a mobile number 91-

8758035383 was used as contact number while booking the ticket. Similarly, Mumbai to Bangkok ticket for journey on 19.12.2024 was booked using the same contact number i.e. 91-8758035383 and an email address-MITINTERNATIONAL2015@GMAIL.COM was also given in passenger profile. Details of the journey undertaken by Shri Nayankumar Bhupatbhai Dhameliya are as below:

Reservation Date	Departure date	Flight Number	Route	PNR	Contact Number
17.12.2024	19.12.2024	SL 0219	BOM-DMK	SQMXDX	918758035383
22.12.2024	24.12.2024	TG 343	BKK-AMD	OP9ZGR	918758035383

Further information gathered from the open source has revealed that the mobile number 91-8758035383 and the email address belongs to one Shri Mital Amit Goti, proprietor of a company/firm namely M/s. MIT International, having address at B/303, Sheelalekh Building, Bhojabhai Sheri, mahidharpura, Surat, Gujarat-395003 providing airline ticket services, passport & VISA services hotel booking services. Therefore, summons dated 02.05.2025 was issued to Shri Mital Amit Goti for appearing before the investigating agency for recording of his statement under section 108 of the Customs Act, 1962.

Statement dated 13.05.2025 of Shri Goti Amit Jerajbhai, son of Shri Jerajbhai, Aged 32 Years (DOB:-11.05.1993), Mobile No. 8758035383 currently residing at 43, Haridham Society, Ambatalavadi Road, Katargam, Surat City-395004, Gujarat, India recorded under Section 108 of the Customs Act, 1962 wherein he inter-alia stated that:

- As per office record maintained by them a flight ticket in the name of Shri Nayan Kumar Bhupatbhai Dhameliya was booked on 22.12.2024 by one person named Shri Mitesh Rathod (9664513776) for the journey from Bangkok to Ahmedabad on 24.12.2024 with PNR OP9ZGR. Shri Mitesh Rathod paid an amount Rs. 22500/- in cash for the above said ticket. He produced, duly signed original copies of invoice, cash receipt and copy of ticket along with booking record for the period 1st December to 31 December, 2024 in confirmation of the same.
- Whenever a customer came, he gave him choice of multiple flights as per availability depending upon desired departure airport/sector and the destination airport. He generally needed only front page of passport to book a flight ticket. He had an agreement with MakeMyTrip and New Bharat Agency Tours & Travels and through their portal he used to book the tickets. As such no document was required to book a ticket, he could book on the basis of oral information provided by the client. He further informed that he generally categorize his clients in two categories- regular client & random client. In case of regular clients, he booked tickets on credit basis giving clients time for payment up to the end of the booking month whereas in case of random client’s prior payment of the ticket was compulsory. He further stated that he was the only person who booked tickets for M/s. MIT International. No other person had been authorized by him for the same.
- He remembered Shri Mitesh Rathod and could recognize him. He further stated that he didn’t know where he resided. Shri Mitesh Rathod visited his firm office at Surat and requested to book ticket for the date 24.12.2024 in the name of Shri Nayan Kumar Bhupatbhai Dhameliya for a flight from Bangkok to Ahmedabad. He didn’t know for sure as to how he provided the details for booking of the said ticket. He might have shown him passport copy of Shri Nayan Kumar Bhupatbhai Dhameliya on his mobile phone for providing details for booking ticket. As far as he remembered, Shri Mitesh Rathod had booked ticket only once through our agency.

- The ticket with PNR SQMXDX had been booked through his agency. The said ticket was booked for multiple travelers and when they search name of any traveler their software shows the name of one person only, therefore he might have missed the same. He would submit all the details regarding the above said ticket within two days.
- They Had installed e-Prompt account software in which they feed data related to their business transactions on day-to-day basis. Only digital record was maintained at their office and he personally entered all the data into the desktop computer installed in his office.
- He had not installed any CCTV in his office. Therefore, he didn't have any record related to the same.

From the above statement of Shri Goti Amit Jerajbhai it transpires that On December 22, 2024, Shri Mitesh Rathod booked a flight ticket for Shri Nayan Kumar Bhupatbhai Dhameliya from Bangkok to Ahmedabad for December 24, 2024, with PNR OP9ZGR through M/s. MIT International, paying Rs.22,500 in cash.

6. Search conducted at residences of Shri Ankur Devshibhai Donga:

On the basis of information gathered from the data analysis received from NFSU, Gandhinagar, it has been revealed that Shri Ankur Devshibhai Donga was in constant contact with Shri Bhavinkumar Patodiya, Shri Juhil Maheshbhai Dhameliya and with Shri Nayankumar Bhupatbhai Dhameliya over phone when Shri Nayankumar Bhupatbhai Dhameliya left from Mumbai to Bangkok on 18.12.2024 and when he landed back from Bangkok to Ahmedabad Airport on 24.12.2024. Also, deposition of Shri Bhavinkumar Patodiya and Shri Juhil Maheshbhai Dhameliya indicated that he might be involved in the present case. Therefore, a search was conducted at the residential premises of at residence of Shri Ankur Devshibhai Donga at his residence at 513, Kumkum Residency, Nearby Atmiyavilla Residency, Kamrej, Surat-394185 (address as mentioned in the KYC details of Shri Ankur Donga submitted by Kotak Mahindra Bank, by the DRI Regional Unit, Surat on 02.05.2025 under Search Authorizations bearing DIN202505DDZ10000759624 given by Assistant Director, DRI, Surat and duly recorded under Panchnama proceedings dated 02.05.2025. However, nothing in relation to the smuggling of gold was found at the said premises. Shri Ankur Donga was not present at his residential premises during the search proceedings on 02.05.2025. Therefore, summons dated 02.05.2025, 15.05.2025 were issued to Shri Ankur Devshibhai Donga and his Statement dated 19.05.2025 was recorded under section 108 of the Customs Act, 1962.

Statement dated 19.05.2025 of Shri Ankur Devshibhai Donga, 32 years, currently residing at at 513, Kumkum Residency, Near Aatmiy Vila, Kamrej, Surat, Gujarat-394185 was recorded under the section 108 of the CA, 1962 wherein he inter-alia stated that:

- He had been engaged in work related to "Cad Designing" pertaining to Jewellery for last 15 years. He had been working in M/s. B. K. Jewels, Surat for last 7 or 8 months. Before that he owned an unregistered firm namely M/s. Creative Jewel Jest, where he used to do Jewellery designing work. He worked for 4 years with brand name M/s. Creative Jewel Jest. He used to earn, on average, around Rs. 45,000/- per month. Before that he worked at M/s. Achuttam Jewels, Surat for 8 years on monthly salary of Rs. 12,000. My monthly salary was Rs.25,000/- at M/s. Achuttam Jewels when he left the job there.
- He knew Shri Bhavin Kumar since last 4 or 5 years. He lived near his home. Shri Juhil Maheshbhai Dhameliya was known to him for last one year. He met him at

a Pan parlor in Mota Varachha, Surat. As far as he knew, Shri Bhavin worked in a cloth factory as an accountant. He doesn't know about the Juhil's work. He thought he was doing graduation from a college.

- He didn't know Shri Nayankumar Bhupatbhai Dhameliya. He never met him.
- In August 2024 he went to Bangkok from Mumbai to attend an exhibition related to jewelry design and stayed for 6 days there. He was in business of Jewellery design so he often visited Hongkong and Bangkok to understand and learn new design concepts being developed the world over. He had an ambition to build up his own business so he used to go abroad to learn new things in the market. During the said trip to Bangkok, he met one person named Mitesh Rathod (9664513776) from Rajkot who was staying in a nearby hotel there. During casual interactions he told him that he was in shoe business. They exchanged mobile numbers there.
- On returning back from Bangkok he had applied at M/s. Mansi Jewels, Varachha, Surat as HOD of product development team. He was offered salary of Rs. 70,000/- per month, so he agreed for the job. However, after one month they paid only Rs. 60,000/- that he was not agreed to. So, he left the job and started working again from home under our brand M/s. Creative Jewel Jest. To attract customers, he had to present themselves on Instagram and Facebook that's why he chose a brand name as stated above i.e. M/s. Creative Jewel Jest. He was searching for a job in Surat meanwhile he was working from home also as he had to pay for EMIs related to various loans such as home loan, bike loan, personal loan. Further, he also stated that the designing work in Rajkot fetches more in terms of money than Surat. He had many liabilities and he had not much work in hand at that time, so looked for more earning options. Therefore, he contacted Shri Mitesh Rathod whom he had met in Bangkok recently. Mitesh Rathod promised to get some clients for him and send some addresses of manufacturers of silver Jewellery based at Rajkot. He went to Rajkot at the given addresses and succeeded in getting work from some clients. Due to this, he felt very obliged to Shri Mitesh Rathod and remained in contact with him whenever he visited Rajkot for his own business purposes. During one such visit Mitesh Rathod asked him to help in his business. Mitesh Rathod told him that he was in business of air compressor/vacuum cleaner machines. He needed samples from Bangkok for the same. Mitesh Rathod further told him that one person could bring one machine only otherwise customs duty would be very high and if samples were passed by the customer he would import 2 lakh pieces through sea route in container cargo. Mitesh Rathod offered him Rs.15,000/- per person and a phone. On enquiring as to why he was giving me Rs.15,000/- per person while cost of machine was Rs.12,000/- only, Mitesh Rathod explained that he was not earning anything from selling a single machine but would fetch handsome profit when he would sell about 2 lakh pieces later on.
- He asked Shri Juhil Maheshbhai Dhameliya to arrange persons for Bangkok visit as said by Shri Mitesh Rathod. He offered him Rs.10,000/- per month. He was doing a job and could not manage all things so he gave this task to Shri Bhavin Kumar Manishkumar Patodiya and offered him Rs.12,000/- per month. Further, he stated that all these visits were arranged in December-2024 for first time. Shri Juhil Maheshbhai Dhameliya used to send him passport copy of persons on his mobile number +91-9879376218 which he used to forward to Shri Mitesh Rathod at his mobile number +91-9664513776. Shri Mitesh Rathod used to book tickets and forward the same to him which I would send to Shri Juhil Maheshbhai Dhameliya (8401918048) and Shri Bhavin Kumar Manishkumar Patodiya (7778077756) at their mobile numbers via whatsapp. He further stated that in some cases he booked ticket for hotel stay as told by Shri Mitesh Rathod. He told

him that due to some reason he was not able to book hotel in Bangkok. As he had gone Bangkok many times he told him to book hotel and also reimbursed the amount spent on the said bookings through cash.

- The passengers were arranged by Shri Juhil Maheshbhai Dhameliya. He used to forward copy of passport to Shri Mitesh Rathod who used to book tickets for the passengers. He further stated that Mitesh Rathod had mobile numbers of all the persons sent to Bangkok. Mitesh Rathod used to instruct him over phone and he would pass on the same to Shri Bhavin Kumar and Shri Juhil Dhameliya for further action. Total 8 persons were arranged for visiting Bangkok in the above said manner. As Shri Juhil Dhameliya used to arrange the passengers he didn't know them directly.
- He was paid in cash by Shri Mitesh Rathod. He was paid around Rs. 80,000/- in total, out of which he paid Rs. 30,000/- to Shri Juhil Dhameliya and Rs. 12,000/- to Bhavin Kumar Patodiya in cash.
- He never visited his home or office at Rajkot. Mitesh Rathod told him that he had large business of some machines in China. He showed him some videos of machines in his mobile phone. Mitesh Rathod met him at a pan parlour at 150 feet ring road, Rajkot. after the incident he was not picking up his phone. Initially when he showed some concern regarding his offer, Shri Mitesh Rathod convinced him by saying that if custom officers check the machine let them check it thoroughly as nothing incriminating would be found in it. Though he was reluctant about the scheme but given the fact that Shri Mitesh Rathod had helped him during his bad times and assurance he gave him about the machine, he agreed to help him.
- Shri Mitesh Rathod had given him a mobile through which he used to call him. He was using his SIM card in the said mobile having number +91-9879376218. After the interception of Shri Nayankumar Dhameliya at the SVPI Airport he confronted Mitesh Rathod with the facts, however, Mitesh Rathod told him that there was some confusion and he would take care of all things.

6.2 During the course of recording of his statement, upon perusal of excerpts of the WhatsApp chat in between him and Mobile No. +91-9737144666 (contact no. saved in Nayankumar Bhupatbhai Dhameliya Phone as Akki), Shri Ankur Devshibhai Donga stated that he did not know Shri Nayankumar Dhameliya directly. He further stated that on the instruction of Shri Mitesh Rathod (9664513776) from Rajkot he arranged passengers for Bangkok to bring some machines as sample for his customers and offered him Rs.15,000/- per person and gave him a phone to contact Shri Mitesh Rathod. He further stated that Shri Juhil Maheshbhai Dhameliya was to arrange persons for Bangkok visit as asked by Shri Mitesh Rathod. He offered Shri Juhil Maheshbhai Dhameliya Rs. 10,000/- per month. Shri Ankur Devshibhai Donga also stated that he was doing a job and could not manage all things so he gave this task to Shri Bhavin Kumar Manishkumar Patodiya and offered him Rs.12,000/- per month. Further, he stated that all these visits were arranged in December-2024 for first time and Shri Juhil Maheshbhai Dhameliya used to send him passport copy of persons on his mobile number +919879376218 which he used to forward to Shri Mitesh Rathod at his mobile number +919664513776. Shri Mitesh Rathod used to book tickets and forward the same to him which he would send to Shri Juhil Maheshbhai Dhameliya (8401918048) and Shri Bhavin Kumar Manishkumar Patodiya (7778077756) at their mobile numbers via WhatsApp.

Further, on the basis of statement of Shri Ankur Donga dated 19.05.2025, Subscriber Data (SDR), CAF, Call Data Record (CDR) of the mobile number of Shri Mitesh

Kumar was called for from the respective network service providers and have been called for in relation to the present investigation.

6.3 Call log analysis of Mobile No. +919664513776:

From the analysis of call record of number +919664513776 it was revealed that he was in continuous contact with Shri Ankur Donga as well as Shri Bhavin Kumar Patodiya during the Bangkok visit of Shri Nayankumar Dhameliya between 18.12.2024 to 24.12.2024. The screenshot of the call log is shown as under:

Voice, Video and Message CDR Report

Ticket Number :	LEA00000000000021145234
Input Value (MSISDN/B PARTY/IMEI/IMSI/CELL ID) :	'9664513776'
Date Range :	2024-10-01 00:00:00 to 2025-01-01 23:59:59
Total Records :	1307
Report Generated At :	'2025-05-22 18:14:58'
MSISDN/IMSI:	
Subscriber Name:	
Father/Husband Name:	
Local Address:	
Circle:	
SIM Activation Date:	
Port in/out:	

Voice, Video and Message CDR Report

919664513776	In	PRE PAID	919879376218	3088		24/11/2024	19:32:42	29	TP-25 (Mota Varachha); FP-152; R/2; NearAspire School; Mota Varachha; Surat394101 Gujarat	405857043 261a	TP-25 (Mota Varachha); FP-152; R/2; NearAspire School; Mota Varachha; Surat394101 Gujarat	405857043 261a
919664513776	out	PRE PAID	918758035383	3088	GJRJIL	24/11/2024	19:33:29	20	TP-25 (Mota Varachha); FP-152; R/2; NearAspire School; Mota Varachha; Surat394101 Gujarat	405857043 2617	TP-25 (Mota Varachha); FP-152; R/2; NearAspire School; Mota Varachha; Surat394101 Gujarat	405857043 2617
919664513776	out	PRE PAID	919879376218	3088	GJRJIL	24/11/2024	19:34:03	25	TP-25 (Mota Varachha); FP-152; R/2; NearAspire School; Mota Varachha; Surat394101 Gujarat	405857043 2617	TP-25 (Mota Varachha); FP-152; R/2; NearAspire School; Mota Varachha; Surat394101 Gujarat	405857043 2617
919664513776	In	PRE PAID	919879376218	3088		24/11/2024	19:36:10	29	TP-25 (Mota Varachha); FP-152; R/2; NearAspire School; Mota Varachha; Surat394101 Gujarat	405857043 2617	TP-25 (Mota Varachha); FP-152; R/2; NearAspire School; Mota Varachha; Surat394101 Gujarat	405857043 2624
919664513776	out	PRE PAID	919879376218	3088	GJRJIL	24/11/2024	19:37:21	29	TP-25 (Mota Varachha); FP-152; R/2; NearAspire School; Mota Varachha; Surat394101 Gujarat	405857043 2624	TP-25 (Mota Varachha); FP-152; R/2; NearAspire School; Mota Varachha; Surat394101 Gujarat	405857043 2624
919664513776	In	PRE PAID	919879376218	3088		24/11/2024	19:41:43	34	TP-25 (Mota Varachha); FP-152; R/2; NearAspire School; Mota Varachha; Surat394101 Gujarat	405857043 2624	TP-25 (Mota Varachha); FP-152; R/2; NearAspire School; Mota Varachha; Surat394101 Gujarat	405857043 2624

Voice, Video and Message CDR Report

919664513776	In	PRE PAID	919879376218	3088		21/12/2024	19:42:31	21	TP-66 (Puna-Gimada); Road Gunder Near P.L. 165/B, Opp. Royal Plaza, Puna-Gimada Road, Puna, Surat Gujarat	405857044 5232	TP-66 (Puna-Gimada); Road Gunder Near P.L. 165/B, Opp. Royal Plaza, Puna-Gimada Road, Puna, Surat Gujarat	405857044 5232
919664513776	out	PRE PAID	919879376218	3088	GJRJIL	21/12/2024	20:42:55	45	TP-25 (Mota Varachha); FP-152; R/2; NearAspire School; Mota Varachha; Surat394101 Gujarat	405857043 2617	TP-25 (Mota Varachha); FP-152; R/2; NearAspire School; Mota Varachha; Surat394101 Gujarat	405857043 2617
919664513776	In	PRE PAID	917778077756			21/12/2024	20:44:14	23	TP-25 (Mota Varachha); FP-152; R/2; NearAspire School; Mota Varachha; Surat394101 Gujarat	405857043 2617	TP-25 (Mota Varachha); FP-152; R/2; NearAspire School; Mota Varachha; Surat394101 Gujarat	405857043 2617
919664513776	In	PRE PAID	919879376218	3088		21/12/2024	21:53:18	76	TP-25 (Mota Varachha); FP-152; R/2; NearAspire School; Mota Varachha; Surat394101 Gujarat	405857043 2617	TP-25 (Mota Varachha); FP-152; R/2; NearAspire School; Mota Varachha; Surat394101 Gujarat	405857043 2617
919664513776	In	PRE PAID	919879376218	3088		21/12/2024	23:14:13	61	TP-25 (Mota Varachha); FP-152; R/2; NearAspire School; Mota Varachha; Surat394101 Gujarat	405857043 2617	TP-25 (Mota Varachha); FP-152; R/2; NearAspire School; Mota Varachha; Surat394101 Gujarat	405857043 2617
919664513776	In	PRE PAID	917778077756			22/12/2024	00:21:04	44	TP-25 (Mota Varachha); FP-152; R/2; NearAspire School; Mota Varachha; Surat394101 Gujarat	405857043 261a	TP-25 (Mota Varachha); FP-152; R/2; NearAspire School; Mota Varachha; Surat394101 Gujarat	405857043 261a
919664513776	In	PRE PAID	917778077756			22/12/2024	00:39:51	124	TP-25 (Mota Varachha); FP-152; R/2; NearAspire School; Mota Varachha; Surat394101 Gujarat	405857043 2617	TP-25 (Mota Varachha); FP-152; R/2; NearAspire School; Mota Varachha; Surat394101 Gujarat	405857043 2624
919664513776	In	PRE PAID	917778077756			22/12/2024	00:56:29	38	TP-25 (Mota Varachha); FP-152; R/2; NearAspire School; Mota Varachha; Surat394101 Gujarat	405857043 2624	TP-25 (Mota Varachha); FP-152; R/2; NearAspire School; Mota Varachha; Surat394101 Gujarat	405857043 2624
919664513776	In	PRE PAID	917778077756			22/12/2024	00:59:42	40	TP-25 (Mota Varachha); FP-152; R/2; NearAspire School; Mota Varachha; Surat394101 Gujarat	405857043 2634	TP-25 (Mota Varachha); FP-152; R/2; NearAspire School; Mota Varachha; Surat394101 Gujarat	405857043 2634
919664513776	In	PRE PAID	917778077756			22/12/2024	01:09:05	101	TP-25 (Mota Varachha); FP-152; R/2; NearAspire School; Mota Varachha; Surat394101 Gujarat	405857043 261a	TP-25 (Mota Varachha); FP-152; R/2; NearAspire School; Mota Varachha; Surat394101 Gujarat	405857043 2624
919664513776	In	PRE PAID	919879376218	3088		22/12/2024	05:31:43	15	TP-25 (Mota Varachha); FP-152; R/2; NearAspire School; Mota Varachha; Surat394101 Gujarat	405857043 2624	TP-25 (Mota Varachha); FP-152; R/2; NearAspire School; Mota Varachha; Surat394101 Gujarat	405857043 2624
919664513776	In	PRE PAID	917778077756			22/12/2024	05:41:03	41	TP-25 (Mota Varachha); FP-152; R/2; NearAspire School; Mota Varachha; Surat394101 Gujarat	405857043 2624	TP-25 (Mota Varachha); FP-152; R/2; NearAspire School; Mota Varachha; Surat394101 Gujarat	405857043 2624
919664513776	out	PRE PAID	919879376218	3088	GJRJIL	22/12/2024	06:13:14	13	TP-25 (Mota Varachha); FP-152; R/2; NearAspire School; Mota Varachha; Surat394101 Gujarat	405857043 2617	TP-25 (Mota Varachha); FP-152; R/2; NearAspire School; Mota Varachha; Surat394101 Gujarat	405857043 2617
919664513776	In	PRE PAID	919879376218	3088		22/12/2024	06:29:05	6	TP-25 (Mota Varachha); FP-152; R/2; NearAspire School; Mota Varachha; Surat394101 Gujarat	405857043 261a	TP-25 (Mota Varachha); FP-152; R/2; NearAspire School; Mota Varachha; Surat394101 Gujarat	405857043 261a

Image 15 - Image depicting Call log of Shri Mitesh Rathod (Mobile No. +919664513776) with Mobile No. +917778077756 belonging to Shri Bhavinkumar Patodiya and Shri Ankur Donga, Mobile No. +919664513776.



Call Log (7)

#	Parties	Timestamp	Duration	Status	Country code	Additional info	Source Info	Deleted
1	From: 919664513776@s.whatsapp.net To: Mitesh Rathod Direction: Incoming	25-12-2024 00:15:39(UTC+0)	00:00:00	Missed		Video call:	Source: WhatsApp Account: 919737144666@s.whatsapp.net Source file: EXTRACTION_FFS.zip/data/data/com.whatsapp/databases/msgstore.db : 0x000FF8 (Table: call_log; Size: 24223344 bytes) EXTRACTION_FFS.zip/data/data/com.whatsapp/databases/wa.db : 0x475153 (Table: wa_contacts; Size: 5033684 bytes)	
2	From: 919664513776@s.whatsapp.net To: Mitesh Rathod Direction: Incoming	24-12-2024 23:54:26(UTC+0)	00:00:00	Missed		Video call:	Source: WhatsApp Account: 919737144666@s.whatsapp.net Source file: EXTRACTION_FFS.zip/data/data/com.whatsapp/databases/msgstore.db : 0x0003205 (Table: call_log; Size: 24223344 bytes) EXTRACTION_FFS.zip/data/data/com.whatsapp/databases/wa.db : 0x475153 (Table: wa_contacts; Size: 5033684 bytes)	
3	From: 919664513776@s.whatsapp.net To: Mitesh Rathod Direction: Incoming	24-12-2024 23:52:04(UTC+0)	00:00:00	Missed		Video call:	Source: WhatsApp Account: 919737144666@s.whatsapp.net Source file: EXTRACTION_FFS.zip/data/data/com.whatsapp/databases/msgstore.db : 0x00032F8 (Table: call_log; Size: 24223344 bytes) EXTRACTION_FFS.zip/data/data/com.whatsapp/databases/wa.db : 0x475153 (Table: wa_contacts; Size: 5033684 bytes)	
4	From: 919664513776@s.whatsapp.net To: Mitesh Rathod Direction: Incoming	24-12-2024 23:42:09(UTC+0)	00:00:00	Missed		Video call:	Source: WhatsApp Account: 919737144666@s.whatsapp.net Source file: EXTRACTION_FFS.zip/data/data/com.whatsapp/databases/msgstore.db : 0x0003343 (Table: call_log; Size: 24223344 bytes) EXTRACTION_FFS.zip/data/data/com.whatsapp/databases/wa.db : 0x475153 (Table: wa_contacts; Size: 5033684 bytes)	
5	From: 919664513776@s.whatsapp.net To: Mitesh Rathod Direction: Incoming	24-12-2024 23:38:57(UTC+0)	00:00:00	Missed		Video call:	Source: WhatsApp Account: 919737144666@s.whatsapp.net Source file: EXTRACTION_FFS.zip/data/data/com.whatsapp/databases/msgstore.db : 0x000338D (Table: call_log; Size: 24223344 bytes) EXTRACTION_FFS.zip/data/data/com.whatsapp/databases/wa.db : 0x475153 (Table: wa_contacts; Size: 5033684 bytes)	
6	From: 919664513776@s.whatsapp.net To: Mitesh Rathod Direction: Incoming	24-12-2024 23:38:08(UTC+0)	00:00:00	Missed		Video call:	Source: WhatsApp Account: 919737144666@s.whatsapp.net Source file: EXTRACTION_FFS.zip/data/data/com.whatsapp/databases/msgstore.db : 0x00033D7 (Table: call_log; Size: 24223344 bytes) EXTRACTION_FFS.zip/data/data/com.whatsapp/databases/wa.db : 0x475153 (Table: wa_contacts; Size: 5033684 bytes)	

Image 16 - Image depicting Call log of Shri Mitesh Rathod (Mobile No. +919664513776) with Mobile No. +919737144666 belonging to Shri Nayankumar Dhameliya on 24/25.12.2024.

6.4 Summons to Shri Juhil Maheshbhai Dhameliya, Shri Bhavin Kumar Manishkumar Patodiya & Shri Makwana Ranchhodbhai Naranbhai (Mobile No.+91-9664513776, alleged to be used by Shri Mitesh Rathod)

6.4.1 In light of the facts revealed during the investigation, Summons dated 02.05.2025 was issued to Shri Bhavin Kumar Manishkumar Patodiya and was served to his father at their residential premises at F-505, Shagun Residency, Dada Bhagwan to Nansad Road, Kamrej, Surat-394180 and also emailed to appear before the investigating agency for recording of his statement under section 108 of the Customs Act, 1962. Similarly, summons dated 02.05.2025 were issued to Shri Juhil Maheshbhai Dhameliya, however the same could not be served to him as he vacated the rented flat at Ground Floor of 01, Shivpark Bungalows, Pedar Road, Mota Varachha, Surat-394101 and attempts to serve the same through electronic means also fails as his email id as recorded during his statement dated 25.12.2024 does not exist. Further, summons dated 15.05.2025 & 23.05.2025 were issued again to Shri Bhavin Kumar Manishkumar Patodiya to appear for statement, however, he failed to report on the scheduled date and time, neither was any submission received from him.

6.4.2 On the basis of the information gathered through statement dated 19.05.2025 of Shri Ankur Devshibhai Donga and call records of Nayankumar Bhupatbhai Dhameliya and Shri Ankur Devshibhai Donga, it was revealed that one person namely Shri Mitesh Rathod (+919664513776) had been involved in the instant case of gold smuggling and had offered monetary benefits to Shri Ankur Donga Rs.15,000/- per person as stated in statement dated 19.05.2025. Also, Shri Amit Goti Proprietor of M/s. MIT International, Surat has stated in his statement dated 13.05.2025 that one person namely Shri Mitesh Rathod (+919664513776) had approached him on 22.12.2024 for booking a flight ticket for Shri Nayan Kumar Bhupatbhai Dhameliya from Bangkok to Ahmedabad for journey on 24.12.2024. He produced the cash receipt no. CRC0000000218 dated 22.12.2024 paid by Shri Mitesh Rathod for booking the said air ticket.

In view of the above, CDR, SDR details of mobile number (+919664513776) alleged to be belonging to Shri Mitesh Rathod were called for from the respective network service provider which revealed that the mobile number belongs to one Shri Makawana Ranchhodbhai Narabhai residing at village- Balol, Limbdi, Surendranagar, Gujarat-363425. Therefore, Summons dated 28.05.2025 & 09.06.2025 were issued to Shri Makawana Ranchhodbhai Narabhai for appearing before the investigating agency, however, he did not appear on the scheduled date and time, neither has any submissions received on his behalf.

7. RELEVANT LEGAL PROVISIONS:

7.1 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.

7.2 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.

7.3 In terms. of Para 2.27 (a) of the Foreign Trade Policy 2023, only bona fide household goods and personal effects are allowed to be imported as part of passenger baggage as per limits, terms and conditions thereof in Baggage Rules notified by the Ministry of Finance. The gold can be imported by the banks (authorized by RBI) and the agencies nominated for the said purpose under Para 4.40 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:

Para 2.27 (a) 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 the Ministry of Finance.

Para 4.40 of the Foreign Trade Policy 2023:

- (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 The Handicraft and Handlooms Exports Corporation of India Ltd, MSTC Ltd., and Diamond India Limited.
- (iii) Reserve Bank of India can authorize any bank as Nominated Agency.
- (iv) Procedure for import of precious metal by Nominated Agencies shall be as per the provisions laid down in HBP. The procedure for import of precious metals by the Gems & Jewellery units operating under EOU & SEZ schemes will be as per the applicable schemes.
- (v) The monitoring mechanism for the Nominated Agencies (other than banks authorised by RBI) shall be as per para 4.93 of HBP.
- (vi) A bank authorised by Reserve Bank of India is allowed export of gold scrap for refining and import standard gold bars as per Reserve Bank of India guidelines.

7.4 CBIC Customs Notification No. 50/2017 dated 30.06.2017 where the condition regarding import of gold by passenger 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.

Baggage Rules, 2016 –

7.5 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 jewelry 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”.

7.6 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, 2023 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/permitted above. The impugned solid cylindrical shape gold of 999/24K purity extracted recovered from the passenger concealed in mini compressor machines smuggled into India in the instant case is not covered by any of the above circulars/notifications.

7.7 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, the smuggling of gold in solid form, in contravention of the Foreign Trade Policy 2023 read with the relevant notification issued under the Customs Act, 1962, 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.

7.8 Therefore, it appears that import of gold in contravention of the Foreign Trade Policy 2023 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.

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.

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.

7.9 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:

- (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.

Section 123: Burden of proof in certain cases.

7.10 Further, Section 111 of the Customs Act, 1962 provides for the confiscation of the goods which are imported improperly.

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;

- (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;]

7.11 Further, 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, harboring, 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,

7.12 Section 117. Penalties for contravention, etc., not expressly mentioned.

Any person who contravenes any provision of this Act or abets any such contravention or who fails to comply with any provision of this Act with which it was his duty to comply, where no express penalty is elsewhere provided for such contravention or failure, shall be liable to a penalty not exceeding 1[four lakh rupees].

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

Explanation: In this section, "goods" do not include a conveyance used as a means of transport.

8. SUMMARY OF INVESTIGATION:

- Shri Mitesh Rathod (+919664513776) offered Shri Ankur Donga a job of arranging passengers for bringing machines from Bangkok for his business purpose; offered commission of Rs.15,000/- per person so arranged. Shri Ankur Donga agreed to the said offer made by Shri Mitesh Rathod to act as a facilitator in lieu of the monetary benefit. However, he was not aware about hidden aim of Shri Mitesh Rathod who gave him directions and devised plan/about the steps to be followed by Shri Ankur Donga and Shri Bhavin Kumar Manishkumar Patodiya. He appears to be master planner in the whole scheme and took Shri Ankur Donga and others in his confidence by urging to help him in his business. As stated in his statement dated 19.05.2025 by Shri Anku Donga, Shri Mitesh Rathod offered money Rs. 15,000/- per person and bore all other expenses of flight tickets and food and lodgings at Bangkok and thus operated all operations of the smuggling scheme behind the curtains. He appears to be using mobile SIM card which does not belong to him. The SDR details called for by this office show that the number +919664513776 does not belong to him. However, it has been found that the same mobile number has been used to contact Shri Ankur Donga, Shri Bhavin Kumar between 18.12.2024 to 25.12.2024 and on 24.12.2024 he called Shri Nayankumar Dhameliya between 23:35 Hrs. to 00:15 Hrs. on 25.12.2024. He contacted the carrier passenger only once when his plan seemed to have failed. He might have

suspected intentions of Shri Nayan Kumar Dhameliya and hence, contacted him while he had been intercepted by DRI officers at SVPI Airport.

- As per their devised plan, Shri Ankur Donga had to arrange passengers through Shri Bhavin Kumar Manishkumar Patodiya and Shri Juhil Maheshbhai Dhameliya for bringing compressor machines which were handed over to the passengers by some Thai looking person for business purposes of Shri Mitesh Rathod. In return Shri Mitesh Rathod offered monetary benefits to Shri Ankur Donga Rs. 15,000/- per person. Shri Ankur Donga was engaged in his job and did not have enough spare time to arrange passengers for Shri Mitesh Rathod, therefore, he included Shri Juhil Maheshbhai Dhameliya and Shri Bhavin Manishkumar Patodiya offering them Rs. 12,000/- and 10,000/- per month for arrangements of passengers for bringing compressor machines from Bangkok for Shri Mitesh Rathod.
- Further search was carried out at the premises of Shri Ankur Donga, Shri Bhavin Kumar Manishkumar Patodiya and Shri Juhil Maheshbhai Dhameliya, however, nothing related to gold smuggling was found at their residential premises. Statements of Shri Ankur Donga was recorded on 19.05.2025; statements of Shri Bhavin Kumar Manishkumar Patodiya and Shri Juhil Maheshbhai Dhameliya were recorded on 25.12.2024. Further, on the basis of digital evidences retrieved from mobile phones of Shri Nayankumar Dhameliya, Shri Bhavin Kumar Manishkumar Patodiya and Shri Juhil Maheshbhai Dhameliya by NFSU, Gandhinagar further summons was issued to Shri Bhavin Kumar Patodiya and Shri Juhil Dhameliya on 02.05.2025 and attempted to deliver at their residence in Surat. However, Shri Juhil Maheshkumar Dhameliya was not found at his residential address i.e. as he had vacated the said rented property and relocated somewhere else whereabouts of which are not known. An attempt to deliver summons through email given by him during recording of his statement on 25.12.2024, however the same was found to be non- existing. Summons issued to Shri Bhavin Manishkumar Patodiya was received by his father; however, he did not appear before the investigating agency on the scheduled date and time neither was any submission received from him. Summons dated 15.05.2025 and 23.05.2025 were further issued to him and served through email tendered during the statement recorded on 25.12.2024 under section 108 of the Customs Act, 1962.
- Based on the statement of Shri Ankur Devshibhai Donga dated 19.05.2025 and the call records of Nayankumar Bhupatbhai Dhameliya and Shri Ankur Donga, it was revealed that Shri Mitesh Rathod, associated with the mobile number +919664513776, was involved in a gold smuggling case and had offered Rs. 15,000/- per person to Shri Ankur Donga. Additionally, Shri Amit Goti, Proprietor of M/s. MIT International, Surat, stated on 13.05.2025 that Shri Mitesh Rathod had approached him on 22.12.2024 to book a flight ticket for Shri Nayan Kumar Bhupatbhai Dhameliya from Bangkok to Ahmedabad for travel on 24.12.2024, and submitted a cash receipt bearing no. CRC0000000218 in support of his claim. Consequently, the CDR and SDR details of the mobile number +919664513776 were obtained from the network service provider, which indicated that the number is registered to Shri Makawana Ranchhodbhai Narabhai, residing at village Balol, Limbdi, Surendranagar, Gujarat-363425. Summons dated 28.05.2025 and 09.06.2025 were issued to Shri Makawana Ranchhodbhai Narabhai to appear before the investigating agency, but he failed to appear on the scheduled dates, and no submissions were received on his behalf.

9. CONTRAVENTIONS AND CHARGES:

9.1 From the investigation conducted so far, it evidently appears that said act of smuggling of solid cylindrical shape pure gold concealed inside the mini compressor

machines had been devised by Shri Mitesh Rathod and employed Shri Ankur Donga, Shri Bhavin Kumar Manishkumar Patodiya and Shri Juhil Maheshbhai Dhameliya for carrying out his plan of smuggling gold from Bangkok, Thailand. Shri Ankur Donga and others arranged Shri Nayankumar Bhupatbhai Dhameliya for such visit to Bangkok. He seems to succeeded in taking assistance of the above individuals by keeping them in good faith that he is a genuine businessman and looking for importing a big consignment of compressors machines from Bangkok, but needed help to import some samples of the said machines for further evaluation by his customers. He offered to carry out the said plan of importing the said machines through flights from Bangkok and paid for the visit along with all other expenses incurred by the passengers. Shri Ankur Donga had sought his help in his business earlier when he was looking new customers for his Jewellery designing business which Shri Mitesh Rathod later capitalized upon when he asked for help from Shri Ankur Donga for his own business. He seems to have succeeded in convincing Shri Ankur Donga and others that importing compressor was not an illegal activity and he had employed that mode to save customs duty only and further assured them by saying that if custom officers check the machine let them check it thoroughly as nothing incriminating would be found in it. However, Shri Ankur Donga, Shri Bhavin kumar Manishkumar Patodiya and Shri Juhil Maheshbhai Dhameliya have abetted the smuggling of 3000.00 Grams of Gold in solid form cylindrical shape having purity of 999/24KT, having total Market Value at Rs.2,35,29,000/- (Rupees Two crore Thirty Five Lakhs Twenty Nine thousand only) and tariff value Rs.2,22,78,240/- (Rupees Two Crore Twenty Two Lakhs Seventy Eight Thousand Two hundred and forty only) were attempted to be smuggled into India by way of for concealment inside i.e. two Mini Air Compressor machine (Both in complete dismantled state) i.e. MINI AIR COMPRESSOR (Piston type) - ROHS Model AS 18C and ROHS Model No. AS30 which was subsequently placed under seizure vide Seizure Memo dated 25.12.2024 (DIN-202412DDZ1000072227B) (RUD No.- 3) under section 110 of the Customs Act, 1962 under reasonable belief that the said goods were liable to confiscation under Section 111 & 119 of the Customs Act, 1962.

9.2 As evident from the Panchnama dated. 25.12.2024 drawn at SVPI airport, Ahmedabad, Ahmedabad, it appears that Shri Nayankumar Bhupatbhai Dhameliya carried gold with a clear intention to smuggle gold for personal monetary consideration/benefit. Shri Nayankumar Bhupatbhai Dhameliya smuggled foreign origin pure gold in solid form cylindrical shape 3000.00 Grams of Gold in solid form cylindrical shape having purity of 999/24KT, having total Market Value at Rs.2,35,29,000/- (Rupees Two crore Thirty-Five Lakh Twenty-Nine thousand only) and Tariff Value Rs.2,22,78,240/- (Rupees Two Crore Twenty-Two Lakh Seventy-Eight Thousand Two hundred and forty only) by way of concealment inside the mini compressor machines carried in checked-in luggage i.e. trolley bag. He had chosen to move through Green Channel and did not declare having the said gold before the Customs Authorities at SVPI Airport which was concealment inside the mini compressor machines. Further, it appears that he was not inclined to declare the said pure solid gold cylindrical shape. Thus, he contravened the provisions of Section 77 of the Customs Act, 1962 in as much as he failed to declare the said smuggled seized gold before the Customs. Further, he also does not fall under the category of eligible passenger in terms of Notification No. 50/2017-Customs dated 30.06.2017.

9.3 It appears that on directions of Shri Mitesh Rathod and abetted by Shri Ankur Donga, Shri Bhavin Kumar Manishkumar Patodiya and Shri Juhil Maheshbhai Dhameliya, Shri Nayankumar Bhupatbhai Dhameliya smuggled Gold into India from SVPI Airport. Further, Shri Nayankumar Bhupatbhai Dhameliya was to handover the said smuggled gold to Juhil Kumar or Bhavin Kumar at Surat. For the above said execution, Shri Ankur Donga, Shri Bhavin Kumar Manishkumar Patodiya and Shri Juhil Maheshbhai Dhameliya, Shri Nayankumar Bhupatbhai Dhameliya were to receive the amount of expenses borne by them including the commission of the carriers/passengers. The said act of smuggling of gold was also corroborated by the statements recorded by the various persons involved in the case.

9.4 Further, Shri Nayankumar Bhupatbhai Dhameliya, the carrier passenger did not produce documents evidencing legitimate import and even purchase documents of the said Gold seized from the possession of him. In terms of the provisions of Section 123 of the Customs Act, 1962 burden of proving that these are not smuggled goods is on the person from whose possession the goods were seized. Whereas it further appears that he was aware that bringing gold in the above manner was contrary to the provisions of the Customs Act, 1962 with an intention to carry gold without the knowledge of the Customs Authorities, without declaration and payment of appropriate Customs duties which rendered the above said quantity of 3000.00 Grams of pure solid gold liable to confiscation under the provisions of Section 111(d), (l) and (m) of the Customs Act, 1962.

9.5 Therefore, Shri Nayankumar Bhupatbhai Dhameliya and Shri Mitesh Rathod along with Shri Ankur Donga, Shri Bhavin Kumar Manishkumar Patodiya and Shri Juhil Maheshbhai Dhameliya have all concerned themselves in the act of smuggling of foreign origin Gold and have knowingly violated the various provisions of Foreign Trade Policy 2023, Baggage Rules 2016, Customs Notifications, etc. Thus, the said gold is to be treated as Prohibited goods in terms of Section 2(33) of the Customs Act, 1962. The restrictions imposed on the said import are to an extent a prohibition and any violation of the said conditions/restrictions would make the impugned goods liable to confiscation under Section 111 of the Customs Act, 1962 and rendered themselves liable for penalty under Section 112(a) & (b) and 117 of Customs Act, 1962 and the said activity is smuggling in terms of Section 2(39) of the Customs Act, 1962.

9.6 Further, Shri Mitesh Rathod, appears to be the mastermind/beneficial owner of the said smuggled gold and Shri Ankur Donga, Shri Bhavin Kumar Manishkumar Patodiya and Shri Juhil Maheshbhai Dhameliya, Shri Nayankumar Bhupatbhai Dhameliya appears to have abetted the said smuggling activity and thereby had concerned themselves in the act of smuggling of 3000.00 Grams foreign origin pure solid gold in cylindrical shape having total Market Value at Rs. 2,35,29,000/- (Rupees Two Crore Thirty Five Lakhs Twenty Nine Thousand only), and have knowingly violated the various provisions of Foreign Trade Policy 2023, Baggage Rules, 2016, Customs Notifications, etc., which rendered the above goods liable to confiscation under Section 111(d), 111(l) and 111(m) of the Customs Act, 1962 and rendered themselves liable for penalty under Section 112 (a) & (b) and Section 117 of the Customs Act, 1962.

10. ROLE OF PERSONS.

From the investigation conducted, role of following persons was emerged.

10.1 Role of Shri Nayankumar Bhupatbhai Dhameliya, who arrived at SVPI Airport on 24.12.2024 by Thai Airways Flight No. TG 343 from Bangkok to Ahmedabad:

10.1.1 As evident from the evidences available on record in the form of Panchnama dated 25.12.2024, his own deposition made during recording of Statements on dated 25.12.2024 as well as deposition made by other involved persons during recording of statement under Section 108 of the Customs Act, 1962 as well as forensic data, it appears that Shri Nayankumar Bhupatbhai Dhameliya has engaged himself in smuggling activity through SVPI Airport in lure of monetary consideration. It is evident from depositions of Shri Nayankumar Bhupatbhai Dhameliya during recording of his statement dated 25.12.2024 u/s 108 of the Customs Act, 1962 and the digital records available on record that he engaged himself in the gold smuggling through SVPI airport for monetary benefit of 25000/- and smuggled 3000.00 Grams of foreign origin pure solid gold in cylindrical concealed in compressors machines; it was concealed in such a manner that the said gold could not be detected and the same could be cleared from the airport without the knowledge of Customs Authority at SVPI Airport, Ahmedabad; Shri Mitesh Rathod had booked his flight ticket from Bangkok to Ahmedabad and arranged for him to take delivery of two mini compressor machines containing foreign origin pure

gold; Shri Nayankumar Bhupatbhai Dhameliya had chosen green channel for his exit and he did not declared anything before the Customs Authority at SVPI Airport, Ahmedabad. Shri Ankur Donga, Shri Bhavin Kumar Manishkumar Patodiya and Shri Juhil Maheshbhai Dhameliya facilitated and coordinated his travel to Bangkok and return journey.

10.1.2 By the above act and omission, Shri Nayankumar Bhupatbhai Dhameliya became instrumental in facilitating gold smuggling and thereby concerned himself in the illegal activity of gold smuggling through SVPI airport, Ahmedabad and had knowingly violated the various provisions of Foreign Trade Policy 2023, Baggage Rules, 2016, Customs Notifications, etc. which rendered the subject seized smuggled gold liable to confiscation under the provision of Section 111 of the Custom Act, 1962 and rendered herself liable for penalty under Section 112(a) & (b) and 117 of Customs Act, 1962.

10.2 Role of Shri Ankur Devshibhai Donga, Shri Bhavin Kumar Manishkumar Patodiya and Shri Juhil Maheshbhai Dhameliya:

10.2.1 As evident from the evidences available on record in the form of Panchnama dated 24.12.2024, his own deposition made during recording of Statement dated 19.05.2025 of Shri Ankur Devshibhai Donga as well as depositions made by Shri Bhavin Kumar Manishkumar Patodiya and Shri Juhil Maheshbhai Dhameliya during statements dated 25.12.2024 under Section 108 of the Customs Act, 1962 as well as forensic data, it appears that they, for monetary consideration, have engaged themselves in the act of smuggling through SVPI Airport by assisting Shri Mitesh Rathod. Their indulgence in the conspiracy of gold smuggling is evident from his own depositions made during recording of statement wherein they deposed that they had assisted in smuggling of the said machines which had gold concealed inside in such a way that the same could not be detected by the Customs Authorities at the SVPI airport, Ahmedabad. Shri Mitesh Rathod offered them monetary benefits for arranging passengers for Bangkok trip to bring back mini compressor machines in India for business purposes as claimed by him and offered Shri Ankur Devshibhai Donga commission per passenger who further employed Shri Bhavin kumar Manishkumar Patodiya and Shri Juhil Maheshbhai Dhameliya by offering them Rs. 12,000/- and 10,000/- cash per month, respectively; They all agreed to the offer made by Shri Mitesh Rathod to arrange passengers in lieu of consideration/commission; Shri Mitesh Rathod used to instruct/guide them through all the process of receiving such gold concealed in machines to the effect and shared passenger details via WhatsApp chat to coordinate all smuggling activity; Shri Ankur Devshibhai Donga and Shri Bhavin Kumar Manishkumar Patodiya would send photographs, timings, boarding pass photo of the passengers arriving at SVPI Airport, Ahmedabad from Bangkok to Shri Mitesh Rathod in advance; Shri Ankur Donga would co-ordinate with Shri Juhil Dhameliya and Shri Bhavin Patodiya to facilitate the carrier passengers and receive such smuggled gold concealed in mini compressor machines from those passengers for further delivery of the same in lieu of monetary benefits; As evident from the evidences, Shri Mitesh Rathod had called Shri Nayan Kumar and Shri Bhavin Kumar on 24.12.2024. The deposition by Shri Ankur Donga, Shri Bhavin Kumar Manishkumar Patodiya and Shri Juhil Maheshbhai Dhameliya further corroborated the role of Shri Mitesh Rathod in the above said event. Investigation revealed that Shri Ankur Donga and his two aides were in contact with Shri Nayankumar Dhameliya's and directed him throughout his trip to Bangkok and back to India.

10.2.2 It appears that the said persons namely, Shri Ankur Devshibhai Donga, Shri Bhavin Kumar Manishkumar Patodiya and Shri Juhil Maheshbhai Dhameliya had aided, abetted and facilitated gold smuggling as directed by Shri Mitesh Rathod in their nefarious act to smuggle gold out of the airport premises without being declared before the officers of Customs and hence have conspired to smuggle the pure solid gold in cylindrical shape into India contravening provisions of the Customs Act, 1962 and

Foreign Trade Policy 2023, Baggage Rules, 2016, Customs Notifications, etc. The offence committed by him has also been admitted in his statement recorded under Section 108 of the Customs Act, 1962.

10.2.3 By the above act and omission, Shri Ankur Devshibhai Donga, Shri Bhavin Kumar Manishkumar Patodiya and Shri Juhil Maheshbhai Dhameliya became instrumental in facilitating the gold smuggling and there by concerned themselves in the illegal activity of gold smuggling through SVPI airport, Ahmedabad and had knowingly violated the various provisions of Foreign Trade Policy 2023, Baggage Rules, 2016, Customs Notifications, etc. which rendered the subject seized smuggled gold liable for confiscation under the provision of Section 111 of the Custom Act, 1962 and rendered himself liable for penalty under Section 112(a) & (b) and 117 of Customs Act, 1962.

10.3 Role of Shri Mitesh Rathod:

10.3.1 On carefully going through the evidences available on record in the form of statements of concerned persons recorded under Section 108 of the Customs Act, 1962 and forensic data, it appears that Shri Mitesh Rathod appears to be mastermind/beneficiary owner and has concerned himself in the illegal activity of gold smuggling through SVPI airport, who have conspired and formed a syndicate and managed to smuggle gold to the tune of 3000.00 Grams foreign origin solid pure gold in cylindrical form Bangkok to SVPI Airport, Ahmedabad on 24.12.2024. He appears to be the beneficiary to the whole smuggling racket and beneficial owner of the said quantity of smuggled gold. Shri Mitesh Rathod orchestrated the modus right from recruitment of willing passenger, receiving passengers, their identification, escorting them to hotel and handing over the smuggled gold to other person for delivery. It is evident from the submission of Shri Ankur Devshibhai Donga during recording of his statement on 19.05.2024 that Shri Mitesh Rathod had offered him a job of arranging passengers for carrying compressor machines from Bangkok to India and offered him commission of Rs. 15,000/- per passenger; he agreed to the offer made by Shri Mitesh Rathod to arrange passenger carriers for the said machines which concealed smuggled gold inside them in lieu of consideration/commission; Shri Mitesh Rathod further guided him all the process of receiving such gold to the effect that he would book tickets and made arrangements for payment of machines in Bangkok, received photographs of passengers to identify them and other details of the passengers, who used to come from Bangkok to Ahmedabad, Shri Mitesh Rathod would also arrange taxi for the passengers and used to send details to Shri Ankur Donga and Shri Bhavin Kumar Manishkumar Patodiya who would send the same to the passenger arriving at the airport. Shri Mitesh Rathod subsequently would instruct them to receive such smuggled gold from those passengers; Shri Mitesh Rathod had called Shri Nayankumar Dhameliya on 24.12.2024 after landing at Ahmedabad Airport. Digital data show that Shri Mitesh Rathod (+919664513776) had shared a screenshot of payment of 2500 Thai Baht to Nayankumar in Bangkok with Bhavinkumar Manishkumar Patodiya via WhatsApp (+917778077756). Bhavinkumar Manishkumar Patodiya further shared it with Shri Nayankumar Dhameliya via WhatsApp on 24.12.2024; Shri Nayankumar Dhameliya was to handover the said machines concealing smuggled gold to the person as per the directions of Shri Ankur Donga and Bhavin Kumar and Juhil Dhameliya who were coordinating all operation as per the instructions given by Shri Mitesh Rathod. Shri Mitesh Rathod used to give commission amount in cash and as per the deposition of Shri Ankur Donga he was paid around Rs. 80,000/- in total in cash by Shri Mitesh Rathod for expenses borne by him including the commission of the carriers/passengers. Out of which he paid Rs. 30,000/- to Shri Juhil Dhameliya and Rs. 12,000/- to Bhavin Kumar Patodiya in cash for the job carried out by them i.e. arranging passengers and coordinating journey of such passengers to Bangkok and back.

10.3.2 It also appears that Shri Mitesh Rathod has orchestrated the whole gold smuggling racket in guise of importing compressor machines for his business purposes

and on his instructions only the all other members have acted in the act of smuggling and the same is evident from the deposition of Shri Ankur Donga and digital evidences available on record. As per the set devised plan, Shri Ankur Devshibhai Donga with the help of Shri Bhavin Kumar Manishkumar Patodiya and Shri Juhil Maheshbhai Dhameliya would arrange passengers and send him passport copy of them and he would book tickets and book hotel in Bangkok for them. However, cleverly he remained behind curtain during the whole operations and was very careful not to leave digital footprint by not making any contact with passengers directly. Instead, he lured other people by offering money for helping him without disclosing the true intent for importing compressor machines i.e. gold concealed deep inside those machines.

10.3.3 By the above act and omission, Shri Mitesh Rathod, mastermind/beneficial owner, have concerned himself in the act of smuggling of foreign origin gold weighting 3000.00 Grams in solid gold in cylindrical form and have knowingly violated the various provisions of Foreign Trade Policy 2023, Baggage Rules, 2016, Customs Notifications, etc., which rendered the above goods liable to confiscation under Section 111(d), (l) and (m) of the Customs Act, 1962 and rendered himself liable for penalty under Section 112 (a) & (b) and 117 of the Customs Act, 1962.

11. Accordingly, a Show Cause Notice was issued to (i) Shri Nayankumar Bhupatbhai Dhameliya (Carrier Passenger) resident at 35, Balaji Bunglow, Nr. Yogi Chowk, Puna Simada Road, Surat City, Gujarat-395010; (ii) Shri Bhavinkumar Manishkumar Patodiya residing at F-505, Shagun Residency, Dada Bhagwan to Nansad Road, Kamrej, Surat, Gujarat-394180; (iii) Shri Ankur Devshibhai Donga, residing at 513, Kumkum Residency, Near Aatmiy Vila, Kamrej, Surat, Gujarat-394185; (iv) Shri Juhil Maheshbhai Dhameliya residing at Ground Floor of 01, Shivpark Bungalows, Pedar Road, Mota Varachha, Surat, Gujarat-394101; (v) Shri Mitesh Rathod@Rajkot, as to why:-

- i)** Two Pieces of Cylindrical Shape Thick gold having net weight of **3000.00** Grams, having a Market Value of **Rs,2,35,29,000/-**(Rupees Two Crore Thirty-Five Lakhs Twenty-Nine Thousand Only), recovered from the possession of Shri Nayankumar Bhupatbhai Dhameliya should not be confiscated under Section 111 (d), 111(l) and 111(m) of the Customs Act, 1962;
- ii)** Penalties should not be imposed upon them under Section 112(a) and 112(b) of the Customs Act, 1962;
- iii)** Penalty should not be imposed upon them under Section 117 of the Customs Act, 1962.

12. DEFENSE REPLY AND RECORD OF PERSONAL HEARING:

12.1 Defense Reply: The noticee (i) Shri Nayankumar Bhupatbhai Dhameliya, (ii) Shri Bhavinkumar Manishkumar Patodiya, (iii) Shri Ankur Devshibhai Donga, (iv) Shri Juhil Maheshbhai Dhameliya and (v) Shri Mitesh Rathod@Rajkot have not submitted any written defense reply against the allegation made against them in the SCN.

12.2 Personal Hearing: Adequate opportunities of personal hearing were given to all noticees in the Show Cause, which is summarized as under: -

Noticee No. 1: i.e. Shri Nayankumar Bhupatbhai Dhameliya:- The noticee was given an opportunity for personal hearing on 12.08.2025, the noticee requested for adjournment and re-schedule the personal hearing after 10 to 15 days. Accordingly, the noticee was given again an opportunity for appearing on 27.08.2025. The noticee Shri Nayankumar Bhupatbhai Dhameliya appeared for personal hearing on 27.08.2025. He submitted that the said 3000.00 grams gold not belongs to him it is belongs to Shri Juhil Dhameliya. He also stated that he was not aware that the gold was concealed in two

machines i.e. air compressor and printing machine, which were brought by him from the Bangkok for Shri Juhil Dhameliya.

Further, he requested to take lenient view in the matter and penalty not imposed upon him.

Noticee No. 2: Shri Bhavinkumar Manishkumar Patodiya: The noticee was given opportunity for personal hearing on 12.08.2025, 27.08.2025, 22.09.2025, 03.12.2025 and 18.12.2025. The letters were dispatched on the given address through speed post and also served to the noticee by affixing the same on notice board in terms of Section 153 of Customs Act, 1962, but he failed to appear and represent his case. In the instant case, the noticee has been granted sufficient opportunity of being heard in person for three times but he failed to appear. In view of above, it is obvious that the Noticee is not bothered about the ongoing adjudication proceedings and he do not have anything to say in his defense.

Noticee No. 3: Shri Ankur Devshibhai Donga: The noticee was given opportunity for personal hearing on 12.08.2025, 27.08.2025, 22.09.2025, 03.12.2025 and 18.12.2025. The letters were dispatched on the given address through speed post and also served to the noticee by affixing the same on notice board in terms of Section 153 of Customs Act, 1962, but he failed to appear and represent his case. In the instant case, the noticee has been granted sufficient opportunity of being heard in person for three times but he failed to appear. In view of above, it is obvious that the Noticee is not bothered about the ongoing adjudication proceedings and he do not have anything to say in his defense.

Noticee No. 4: Shri Juhil Mahesbhai Dhameliya: The noticee was given opportunity for personal hearing on 12.08.2025, 27.08.2025, 22.09.2025, 03.12.2025 and 18.12.2025. The letters were dispatched on the given address through speed post and also served to the noticee by affixing the same on notice board in terms of Section 153 of Customs Act, 1962, but he failed to appear and represent his case. In the instant case, the noticee has been granted sufficient opportunity of being heard in person for three times but he failed to appear. In view of above, it is obvious that the Noticee is not bothered about the ongoing adjudication proceedings and he do not have anything to say in his defense.

Noticee No. 5: Shri Mitesh Rathod@Rajkot: The noticee was given opportunity for personal hearing on 12.08.2025, 27.08.2025, 22.09.2025, 03.12.2025 and 18.12.2025. The letters for intimation for personal hearing were served to the noticee by affixing the same on notice board in terms of Section 153 of Customs Act, 1962, but he failed to appear and represent his case. In the instant case, the noticee has been granted sufficient opportunity of being heard in person for three times but he failed to appear. In view of above, it is obvious that the Noticee is not bothered about the ongoing adjudication proceedings and he do not have anything to say in his defense.

13. DISCUSSION AND FINDINGS:

13.1 I have carefully gone through the case records, Show Cause Notice, relied upon documents to Show Cause Notice and Statements of the Noticees alongwith any submission made by the noticees at the time of personal hearing scheduled on various dates. Further, sufficient opportunities to be heard were extended to all the noticees of the SCN following the Principles of Natural Justice. I am of the opinion that sufficient opportunities have been offered to the Noticee in keeping with the principle of natural justice and there is no prudence in keeping the matter in abeyance indefinitely.

13.2: From the evidence available on record, including the Panchnama dated 25.12.2024, the statement of Shri Nayankumar Bhupatbhai Dhameliya recorded on 25.12.2024, the statements of other involved persons recorded under Section 108 of the Customs Act, 1962, and the forensic and digital data, I find that Shri Nayankumar

Bhupatbhai Dhameliya engaged himself in smuggling activities through Sardar Vallabhbhai Patel International (SVPI) Airport, Ahmedabad, in lure of monetary consideration.

From the deposition of Shri Nayankumar Bhupatbhai Dhameliya recorded under Section 108 of the Customs Act, 1962 on 25.12.2024, along with the digital records available on file, it is evident that he was involved in gold smuggling through SVPI Airport for a monetary benefit of R.25,000/. He smuggled 3,000 grams of foreign-origin pure solid gold, concealed in cylindrical form inside compressor machines, in such a manner that the gold could not be detected and could be cleared from the airport without the knowledge of the Customs authorities at SVPI Airport, Ahmedabad.

It is further found that Shri Mitesh Rathod had booked the flight ticket of Shri Nayankumar Bhupatbhai Dhameliya from Bangkok to Ahmedabad and arranged for him to take delivery of two mini compressor machines containing foreign-origin pure gold. On arrival, Shri Nayankumar Bhupatbhai Dhameliya deliberately opted for the Green Channel and failed to declare the said goods before the Customs authorities at SVPI Airport, Ahmedabad.

Further, Shri Ankur Donga, Shri Bhavin Kumar Manishkumar Patodiya, and Shri Juhil Maheshbhai Dhameliya facilitated and coordinated his travel to Bangkok and his return journey, thereby assisting in the execution of the smuggling activity.

13.3 By the above acts of commission and omission, Shri Nayankumar Bhupatbhai Dhameliya became instrumental in facilitating gold smuggling and thereby concerned himself in the illegal activity of gold smuggling through Sardar Vallabhbhai Patel International (SVPI) Airport, Ahmedabad. He knowingly violated the provisions of the Foreign Trade Policy, 2023, the Baggage Rules, 2016, and the relevant Customs Notifications. Consequently, the seized smuggled gold is liable to confiscation under the provisions of Section 111 of the Customs Act, 1962, and Shri Nayankumar Bhupatbhai Dhameliya is liable for penalty under Sections 112(a), 112(b), and 117 of the Customs Act, 1962.

13.4 I find that the noticee No. (ii) Shri Bhavinkumar Manishkumar Patodiya, (iii) Shri Ankur Devshibhai Donga, (iv) Shri Juhil Maheshbhai Dhameliya and (v) Shri Mitesh Rathod@Rajkot have neither submitted any written defense reply against the allegation made against them in the SCN nor appeared in personal hearing scheduled on various dates.

13.5 Before, proceeding further, I would like to mention that Hon'ble Supreme Court, High Courts and Tribunals have held, in several judgments/decision, that ex-parte decision will not amount to violation of principles of Natural Justice. In support of the same, I rely upon some the relevant judgments/orders which are as under: -

a) The Hon'ble Supreme Court in the matter of Jethmal Versus Union of India reported in 1999 (110) E.L.T. 379 (S.C.), the Hon'ble Court has observed as under;

“7. Our attention was also drawn to a recent decision of this Court in A.K. Kripak v. Union of India - 1969 (2) SCC 340, where some of the rules of natural justice were formulated in Paragraph 20 of the judgment. One of these is the well-known principle of audi alteram partem and it was argued that an ex parte hearing without notice violated this rule. In our opinion this rule can have no application to the facts of this case where the appellant was asked not only to send a written reply but to inform the Collector whether he wished to be heard in person or through a representative. If no reply was given or no intimation was sent to the Collector that a personal hearing was desired, the Collector would be justified in thinking that the

persons notified did not desire to appear before him when the case was to be considered and could not be blamed if he were to proceed on the material before him on the basis of the allegations in the show cause notice. Clearly, he could not compel appearance before him and giving a further notice in a case like this that the matter would be dealt with on a certain day would be an ideal formality.”

- b).** Hon’ble High Court of Kerala in the case of United Oil Mills Vs. Collector of Customs & C. Ex., Cochin reported in 2000 (124) E.L.T. 53 (Ker.), the Hon’ble Court has observed that;

Natural justice - Petitioner given full opportunity before Collector to produce all evidence on which he intends to rely but petitioner not prayed for any opportunity to adduce further evidence - -Principles of natural justice not violated.

- c)** Hon’ble High Court of Calcutta in the case of Kumar Jagdish Ch. Sinha Vs. Collector of Central Excise, Calcutta reported in 2000 (124) E.L.T. 118 (Cal.) in Civil Rule No. 128 (W) of 1961, decided on 13-9-1963, the Hon’ble court has observed that;

Natural justice - Show cause notice - Hearing - Demand - Principles of natural justice not violated when, before making the levy under Rule 9 of Central Excise Rules, 1944, the Noticee was issued a show cause notice, his reply considered, and he was also given a personal hearing in support of his reply - Section 33 of Central Excises & Salt Act, 1944. - It has been established both in England and in India [vide N.P.T. Co. vs. N.S.T. Co. (1957) S.C.R. 98 (106)], that there is no universal code of natural justice and that the nature of hearing required would depend, inter alia, upon the provisions of the statute and the rules made there under which govern the constitution of a particular body. It has also been established that where the relevant statute is silent, what is required is a minimal level of hearing, namely, that the statutory authority must ‘act in good faith and fairly listen to both sides’ [Board of Education v. Rice, (1911) A.C. 179] and, “deal with the question referred to them without bias, and give to each of the parties the opportunity of adequately presenting the case” [Local Govt. Board v. Arlidge, (1915) A.C. 120 (132)]. [para 16]

- d)** Hon’ble High Court of Delhi in the case of Saketh India Limited Vs. Union of India reported in 2002 (143) E.L.T. 274 (Del.). The Hon’ble Court has observed that:

Natural justice - Ex parte order by DGFT - EXIM Policy - Proper opportunity given to appellant to reply to show cause notice issued by Addl. DGFT and to make oral submissions, if any, but opportunity not availed by appellant - Principles of natural justice not violated by Additional DGFT in passing ex parte order - Para 2.8(c) of Export-Import Policy 1992-97 - Section 5 of Foreign Trade (Development and Regulation) Act, 1992.

- e)** The Hon’ble CESTAT, Mumbai in the case of Gopinath Chem Tech. Ltd Vs. Commissioner of Central Excise, Ahmedabad-II reported in 2004 (171) E.L.T. 412 (Tri. - Mumbai), the Hon’ble CESTAT has observed that;

Natural justice - Personal hearing fixed by lower authorities but not attended by appellant and reasons for not attending also not explained - Appellant cannot now demand another hearing - Principles of natural justice not violated. [para 5]

f). The Hon'ble High Court of Jharkhand in W.P.(T) No. 1617 of 2023 in case of Rajeev Kumar Vs. The Principal Commissioner of Central Goods and Service Tax & The Additional Commissioner of Central GST & CX, 5A Central Revenue Building, Main Road, Ranchi pronounced on 12.09.2023 wherein Hon'ble Court has held that:-

"Accordingly, we are of the considered opinion that no error has been committed by the adjudicating authority in passing the impugned Order-in-Original, inasmuch as, enough opportunities were provided to the petitioner by issuing SCN and also fixing date of personal hearing for four times; but the petitioner did not respond to either of them.

8. Having regard to the aforesaid discussions and admitted position with regard to non-submission of reply to the SCN, we failed to appreciate the contention of the petitioner that principle of natural justice has not been complied in the instant case. Since there is efficacious alternative remedy provided in the Act itself, we hold that the instant writ application is not maintainable.

9. As a result, the instant application stands dismissed. Pending I.A., if any, is also closed."

14 I am of the opinion that sufficient opportunities have been offered to the Noticee **Shri Ankur Devshibhai Donga, Shri Bhavin Kumar Manishkumar Patodiya and Shri Juhil Maheshbhai Dhameliya and Shri Mitesh Rathod** in keeping with the principle of natural justice and there is no prudence in keeping the matter in abeyance indefinitely.

14.1 From the evidence available on record, including the Panchnama dated 24.12.2024, the statement of Shri Ankur Devshibhai Donga recorded on 19.05.2025, the statements of Shri Bhavin Kumar Manishkumar Patodiya and Shri Juhil Maheshbhai Dhameliya recorded on 25.12.2024 under Section 108 of the Customs Act, 1962, and the forensic and digital data, I find that Shri Ankur Devshibhai Donga, Shri Bhavin Kumar Manishkumar Patodiya, and Shri Juhil Maheshbhai Dhameliya, for monetary consideration, engaged themselves in the act of smuggling through Sardar Vallabhbhai Patel International (SVPI) Airport, Ahmedabad, by assisting Shri Mitesh Rathod.

Their involvement in the conspiracy to smuggle gold is evident from their own depositions, wherein they admitted to having assisted in the smuggling of mini compressor machines containing concealed gold, which was concealed in such a manner that it could not be detected by the Customs authorities at SVPI Airport, Ahmedabad. Shri Mitesh Rathod offered them monetary benefits for arranging passengers for trips to Bangkok to bring back mini compressor machines to India, purportedly for business purposes. Shri Ankur Devshibhai Donga was offered commission per passenger and, in turn, employed Shri Bhavin Kumar Manishkumar Patodiya and Shri Juhil Maheshbhai Dhameliya by offering them R.12,000/- and R.10,000/- in cash per month, respectively. All of them agreed to the offer made by Shri Mitesh Rathod to arrange passengers in lieu of consideration/commission.

It is further revealed that Shri Mitesh Rathod used to instruct and guide them through the entire process of receiving gold concealed in the machines and shared passenger details through WhatsApp messages to coordinate the smuggling activities. Shri Ankur Devshibhai Donga and Shri Bhavin Kumar Manishkumar Patodiya used to send photographs, flight timings, and boarding pass images of passengers arriving from Bangkok at SVPI Airport, Ahmedabad, to Shri Mitesh Rathod in advance. Shri Ankur Devshibhai Donga further coordinated with Shri Juhil Maheshbhai Dhameliya and Shri Bhavin Kumar Manishkumar Patodiya to facilitate the carrier passengers and to receive the smuggled gold concealed in mini compressor machines from such passengers for further delivery, in lieu of monetary benefits.

As evident from the records, Shri Mitesh Rathod had contacted Shri Nayankumar Bhupatbhai Dhameliya and Shri Bhavin Kumar Manishkumar Patodiya telephonically on 24.12.2024. The depositions of Shri Ankur Devshibhai Donga, Shri Bhavin Kumar Manishkumar Patodiya, and Shri Juhil Maheshbhai Dhameliya further corroborate the role of Shri Mitesh Rathod in the aforesaid smuggling activity. Investigation has also revealed that Shri Ankur Devshibhai Donga and his two associates were in continuous contact with Shri Nayankumar Bhupatbhai Dhameliya and directed him throughout his travel to Bangkok and his return journey to India.

14.2 I further find that the said persons, namely Shri Ankur Devshibhai Donga, Shri Bhavin Kumar Manishkumar Patodiya, and Shri Juhil Maheshbhai Dhameliya, aided, abetted, and facilitated the smuggling of gold at the instance and under the directions of Shri Mitesh Rathod. Through their deliberate acts, they conspired to smuggle pure solid gold in cylindrical form into India by removing the same from the airport premises without declaration before the Customs officers, thereby contravening the provisions of the Customs Act, 1962, the Foreign Trade Policy, 2023, the Baggage Rules, 2016, and the relevant Customs Notifications.

The offences committed by them have been admitted in their respective statements recorded under Section 108 of the Customs Act, 1962.

Accordingly, I find that, by the above acts of commission and omission, Shri Ankur Devshibhai Donga, Shri Bhavin Kumar Manishkumar Patodiya, and Shri Juhil Maheshbhai Dhameliya became instrumental in facilitating gold smuggling and thereby concerned themselves in the illegal activity of gold smuggling through Sardar Vallabhbhai Patel International (SVPI) Airport, Ahmedabad. They knowingly violated the provisions of the Foreign Trade Policy, 2023, the Baggage Rules, 2016, and the relevant Customs Notifications, which rendered the seized smuggled gold liable to confiscation under Section 111 of the Customs Act, 1962. Further, they are liable for penalty under Sections 112(a), 112(b), and 117 of the Customs Act, 1962.

14.3 Further, upon careful examination of the evidence available on record, including the statements of the concerned persons recorded under Section 108 of the Customs Act, 1962, and the forensic and digital data, I find that Shri Mitesh Rathod was the mastermind and beneficiary owner who concerned himself in the illegal activity of gold smuggling through Sardar Vallabhbhai Patel International (SVPI) Airport, Ahmedabad. He conspired and formed a syndicate and managed to smuggle 3,000 grams of foreign-origin pure solid gold in cylindrical form from Bangkok to SVPI Airport, Ahmedabad, on 24.12.2024. I further find that Shri Mitesh Rathod was the principal beneficiary of the entire smuggling racket and the beneficial owner of the said quantity of smuggled gold.

Shri Mitesh Rathod orchestrated the entire modus operandi, right from the recruitment of willing passengers, arranging their travel, identifying and receiving them upon arrival, escorting them to hotels, and subsequently handing over the smuggled gold to other persons for further delivery. It is evident from the statement of Shri Ankur Devshibhai Donga recorded on 19.05.2025 that Shri Mitesh Rathod offered him the task of arranging passengers for carrying mini compressor machines from Bangkok to India and offered him a commission of R.15,000/- per passenger. Shri Ankur Devshibhai Donga accepted the offer to arrange passenger carriers for the said machines, which concealed smuggled gold inside, in lieu of consideration/commission.

It is further evident that Shri Mitesh Rathod guided Shri Ankur Devshibhai Donga through the entire process, including booking flight tickets, arranging payments for the compressor machines in Bangkok, receiving photographs and personal details of the passengers for identification, and coordinating the arrival of passengers traveling from Bangkok to Ahmedabad. Shri Mitesh Rathod also arranged taxis for the passengers and shared the travel and identification details with Shri Ankur Devshibhai Donga and Shri

Bhavin Kumar Manishkumar Patodiya, who in turn conveyed the same to the arriving passengers. Shri Mitesh Rathod subsequently instructed them to receive the smuggled gold from the passengers upon arrival.

It is also on record that Shri Mitesh Rathod contacted Shri Nayankumar Bhupatbhai Dhameliya telephonically on 24.12.2024 after his arrival at Ahmedabad Airport. Further, the digital evidence reveals that Shri Mitesh Rathod (mobile number +91-9664513776) shared a screenshot of a payment of 2,500 Thai Baht made to Shri Nayankumar Bhupatbhai Dhameliya in Bangkok with Shri Bhavin Kumar Manishkumar Patodiya via WhatsApp (mobile number +91-7778077756). Shri Bhavin Kumar Manishkumar Patodiya thereafter shared the same with Shri Nayankumar Bhupatbhai Dhameliya on 24.12.2024. As per the established role distribution, Shri Nayankumar Bhupatbhai Dhameliya was to hand over the compressor machines concealing smuggled gold to the concerned persons in accordance with the directions of Shri Ankur Devshibhai Donga, Shri Bhavin Kumar Manishkumar Patodiya, and Shri Juhil Maheshbhai Dhameliya, who coordinated the entire operation under the instructions of Shri Mitesh Rathod.

I further find that Shri Mitesh Rathod paid the commission amounts in cash. As deposed by Shri Ankur Devshibhai Donga, he received approximately R.80,000/- in cash from Shri Mitesh Rathod towards expenses incurred by him, including commission paid to the carriers/passengers. Out of the said amount, Shri Ankur Devshibhai Donga paid R.30,000/- in cash to Shri Juhil Maheshbhai Dhameliya and R.12,000/- in cash to Shri Bhavin Kumar Manishkumar Patodiya for arranging passengers and coordinating the travel of such passengers to Bangkok and their return journey to India.

14.4 I find that Shri Mitesh Rathod orchestrated the entire gold smuggling racket under the guise of importing compressor machines purportedly for business purposes. All other members of the syndicate acted strictly on his instructions, as is evident from the deposition of Shri Ankur Devshibhai Donga and the digital evidence available on record. As per the devised plan, Shri Ankur Devshibhai Donga, with the assistance of Shri Bhavin Kumar Manishkumar Patodiya and Shri Juhil Maheshbhai Dhameliya, arranged passenger carriers and forwarded their passport copies to Shri Mitesh Rathod, who, in turn, booked their flight tickets and hotel accommodation in Bangkok.

It is further evident that Shri Mitesh Rathod deliberately remained behind the scenes throughout the operation and consciously avoided direct contact with the passenger carriers so as to minimize his digital footprint. Instead, he lured and engaged other persons by offering monetary consideration for assistance, without disclosing the true intent behind the import of the compressor machines, namely, the concealment and smuggling of foreign-origin gold concealed deep inside the said machines.

14.5 Further, I find that, by the above acts of commission and omission, Shri Mitesh Rathod, being the mastermind and beneficial owner, concerned himself in the smuggling of foreign-origin gold weighing 3,000 grams in solid cylindrical form and knowingly violated the provisions of the Foreign Trade Policy, 2023, the Baggage Rules, 2016, and the relevant Customs Notifications. Accordingly, the said goods are liable to confiscation under Sections 111(d), 111(l), and 111(m) of the Customs Act, 1962, and Shri Mitesh Rathod is liable for penalty under Sections 112(a), 112(b), and 117 of the Customs Act, 1962.

15. I perused the facts presented before me. The question that needs to be addressed in the instant case are within the jurisdiction of Customs Act, 1962 and allied laws as under:

- i.** Whether the goods seized are falls under "prohibited goods" as defined under Section 2(33) of the Customs Act, 1962;

- ii.** Whether, seized two cylindrical shape thick gold totally weighing 3000.00 which were found concealed in two mini air compressor machine i.e. mini air compressor (piston type) having a market value of **Rs.2,35,29,000/-** recovered from the possession of **Shri Nayankumar Bhupatbhai Dhameliya** is liable for confiscation under Section 111(d), 111(l) and 111(m) of the Customs Act, 1962;
- iii.** Whether the act of the Noticee No.01 to Noticee No.05 renders themselves to be penalized discretionarily under Section 112 & Section 117 of the Customs Act, 1962;

16 In the instant case, the principal issue for determination is whether the 3,000 grams of gold of 999.0 purity (24 KT), found concealed inside two mini air compressor machines and having a market value of R.2,35,29,000/- and a tariff value of R.2,22,78,240/-, seized vide Seizure Memo/Order dated 25.12.2024 under Panchnama proceedings of the same date on a reasonable belief, is liable to confiscation under Section 111 of the Customs Act, 1962 (hereinafter referred to as “the Act”). The further issue to be decided is whether the passenger concerned is liable for penal action under the provisions of Section 112 of the Act.

17. I find that the Panchnama clearly brings out that, based on specific intelligence received by the Directorate of Revenue Intelligence (DRI), Zonal Unit, Ahmedabad, regarding carriage of restricted/prohibited goods, a team of officers from DRI, along with officers of the Airport Intelligence Unit (AIU), intercepted Shri Nayankumar Bhupatbhai Dhameliya, who arrived by Thai Airways Flight No. TG-343 (Seat No. 42K, E-Ticket No. 217-9041668180-01) from Bangkok (BKK) to Ahmedabad (AMD) on 24.12.2024, while he was attempting to exit through the Green Channel without making any declaration.

Upon being questioned by the DRI officers as to whether he was carrying any goods requiring declaration, Shri Nayankumar Bhupatbhai Dhameliya denied the same. However, during frisking and baggage scanning, suspicious images were noticed in one of his bags containing two mini air compressor machines. On detailed examination, two cylindrical-shaped, thick, solid, yellow-coloured shining metal objects, resembling gold, were found concealed inside the said mini air compressor machines.

It is on record that Shri Kartikey Vasantryai Soni, a Government Approved Valuer, weighed the two cylindrical-shaped thick gold bars and certified that the total weight of the said gold bars was 3,000 grams with a purity of 999.0/24 KT. The said gold bars were found to have been concealed inside the mini air compressor machines. The Government Approved Valuer further certified that the total market value of the said two gold bars was R.2,35,29,000/- and the tariff value was R.2,22,78,240/-.

The details of the Valuation of the said gold bar are tabulated as below:

Details of gold Items	Pcs	Certificate No.	Net Weight in Gram	Purity	Market Value (Rs)	Tariff Value (Rs)
Cylindrical Shape Thick Gold Bars	02	1342/2024-25	3000.0	999.0 24Kt	2,35,29,000/-	2,22,78,240/-

18. The noticee agreed to the facts of Panchnama dated 25.12.2024 and confirmed that the 2 machines mentioned in Panchnama dated 25.12.2024 were recovered from his black colored bag and recovery of gold was made from the same machines as per Panchnama dated 25.12.2024 from the contents of his bag. I find that the statement given by noticee under Section 108 of the Customs Act, 1962, were made voluntarily and carry evidentiary value under the law. In support of my view, I relied on the following judgements:

- i. Hon'ble Supreme Court in case of Surjeet Singh Chhabra Vs. U.O.I [reported in 1997 (89) E.L.T 646 (S.C)] held that ***evidence- confession statement made before Customs officer, though retracted within six days, in admission and binding, since Customs Officers are not police officers under Section 108 of the Customs Act and FERA.***
- ii. Assistant Collector of Central Excise, Rajamundry Vs. Duncan Agro India Ltd reported in 2000 (120) E.L.T 280 (SC) wherein it was held that ***"Statement recorded by a Customs Officer under Section 108 is a valid evidence"***
- iii. In 1996 (83) E.L.T 258 (SC) in case of Shri Naresh J Sukhwani V. Union of India wherein it was held that ***"It must be remembered that the statement before the Customs official is not a statement recorded under Section 161 of the Criminal Procedure Code 1973. Therefore, it is material piece of evidence collected by Customs Official under Section 108 of the Customs Act, 1962"***
- iv. ***There is no law which forbids acceptance of voluntary and true admissible statement if the same is later retracted on bald assertion of threat and coercion*** as held by Hon'ble Supreme Court in case of K.I Pavunny Vs. Assistant Collector (HQ), Central Excise Cochin (1997) 3 SSC 721.
- v. Hon'ble High Court of Mumbai in FERA Appeal No. 44 of 2007 in case of Kantilal M Jhala Vs. Union of India, held that ***"Confessional Statement corroborated by the Seized documents admissible even if retracted."***
- vi. In the case of Rajesh Kumar Vs CESTAT reported at 2016 (333) ELT 256 (Del), the Hon'ble High Court of Delhi has observed as under:

Learned counsel for the appellant strenuously argued that a substantial question of law regarding the admissibility of the confessions allegedly made by the Sh. Kishori Lal and Sh. Rajesh Kumar arises for our consideration. We regret our inability to accept that submission. The statements made before the Customs Officers constitute a piece of evidence available to the adjudicating authority for passing an appropriate order of confiscation and for levy of penalty. Any such confessional statement even if retracted or diluted by any subsequent statement had to be appreciated in the light of other circumstances and evidence available to the adjudicating authority while arriving at a conclusion whether the goods had been cleared without payment of duty, misdeclared or undervalued.

- vii. The Hon'ble Apex Court in the case of Badaku Joti Svant Vs. State of Mysore reported at 1978 (2) ELT J 323(SC) held as "In this view of the matter the statement made by the appellant to the Deputy Superintendent of Customs and Excise would not be hit by Section 25 of the Evidence Act and would be admissible in evidence unless the appellant can take advantage of Section 24 of the Evidence Act. As to that it was urged on behalf of the appellant in the High Court that the confessional statement was obtained by threats. This was not accepted by the High Court and therefore, Section 24 of the Evidence Act has no application in the present case. it is not disputed that if this statement is admissible, the conviction of the appellant is correct. As we have held that a Central Excise Officer is not a Police officer within the meaning of those words in Section 25 of the Evidence Act, the appellant's statement is admissible. It is not ruled out by anything in Section 24 of the Evidence Act and so the appellant's conviction is correct and the appeal must be dismissed. "
- viii. In the case of **K. P. Abdul Majeed reported at 2017 (51) STR 507 (Ker)**, the Hon'ble High Court of Kerala has observed as under:

*Having regard to the legal implications evolved from the aforesaid factual situation, it is clear that confession statement of co-accused can be treated as evidence, provided sufficient materials are available to corroborate such evidence. **As far as retraction statement is concerned, it is for the person who claims that retraction has been made genuinely to prove that the statements were obtained under force, duress, coercion, etc., otherwise, the materials indicate that statements were given voluntarily.** When the statute permits such statements to be the basis of finding of guilt even as far as co-accused is concerned, there is no reason to depart from the said view.*

- ix. The Hon'ble Supreme Court in the case of K.T.M.S. Mohd. v. Union of India - (1992) 3 SCC 178 held as under:

"34. We think it is not necessary to recapitulate and recite all the decisions on this legal aspect. But suffice to say that the core of all the decisions of this Court is to the effect that the voluntary nature of any statement made either before the Custom Authorities or the officers of Enforcement under the relevant provisions of the respective Acts is a sine qua non to act on it for any purpose and if the statement appears to have been obtained by any inducement, threat, coercion or by any improper means that statement must be rejected brevi manu. At the same time, it is to be noted that merely because a statement is retracted, it cannot be recorded as involuntary or unlawfully obtained. It is only for the maker of the statement who alleges inducement, threat, promise etc. to establish that such improper means has been adopted. However, even if the maker of the statement fails to establish his allegations of inducement, threat etc. against the officer who recorded the statement, the authority while acting on the inculpatory statement of the maker is not completely relieved of his obligations in at least subjectively applying its mind to the subsequent retraction to hold that the inculpatory statement was not extorted. It thus boils down that the authority or any Court intending to act upon the inculpatory statement as a voluntary one should apply its mind to the retraction and reject the same in writing. It is only on this principle of law, this Court in several decisions has ruled that even in passing a detention order on the basis of an inculpatory statement of a detenu who has violated the provisions of the FERA or the Customs Act etc. the detaining authority should consider the subsequent retraction and record its opinion before accepting the inculpatory statement lest the order will be vitiated..."

(emphasis supplied)

- x. Further, burden is on the accused to prove that the statement was obtained by threat, duress or promise like any other person as was held in **Bhagwan Singh v. State of Punjab - AIR 1952 SC 214, Para 30.**

19. I also take note that, as per paragraph 2.20 of the Foreign Trade Policy (FTP), bona fide household goods and personal effects may be imported as part of a passenger's baggage, subject to the limits, terms, and conditions prescribed under the Baggage Rules, 2016, notified by the Ministry of Finance. Further, in terms of EXIM Code 98030000 under the ITC (HS) Classification of Export and Import Items, 2009–2014, as amended, the import of all dutiable articles by a passenger in his baggage is classified as "Restricted" and is subject to fulfilment of the conditions imposed under the Customs Act, 1962 and the Baggage Rules, 2016.

Further, as per Notification No. 49/2015–2020 dated 05.01.2022 issued under the FTP, gold in any form, including gold above 22 carats, falling under Chapter 71 of the ITC (HS), 2017, Schedule I (Import Policy), is a restricted item for import. I further find that, in terms of Rule 5 of the Baggage Rules, 2016, a passenger residing abroad for more than one year, on return to India, is allowed duty-free clearance of gold jewellery forming part of bona fide baggage, subject to the prescribed limits, namely, up to 20 grams with a value cap of R.50,000/- in the case of a male passenger, and up to 40 grams with a value cap of R.1,00,000/- in the case of a female passenger.

I also take note that the Central Board of Indirect Taxes and Customs (CBIC) has issued instructions to ensure compliance by “eligible passengers” and to prevent misuse of duty concessions by unscrupulous elements, vide Circular No. 06/2014-Cus dated 06.03.2014.

19.1 A combined reading of the above-mentioned legal provisions under the Foreign Trade Policy, the Customs Act, 1962, and the notifications issued thereunder clearly indicates that the import of gold, including gold jewellery, through passenger baggage is restricted. Conditions have been imposed on such import, including that the passenger should be of Indian origin or an Indian passport holder, and should have resided abroad for a minimum period of six months, among others. Only passengers who satisfy these mandatory conditions can import gold as part of their bona fide personal baggage, and the same must be declared to the Customs authorities upon arrival, with applicable duty paid in foreign currency/exchange.

I find that these conditions constitute explicit restrictions on the import of gold through passenger baggage. In the present case, the noticee brought gold items weighing a total of 3,000 grams, which is far in excess of the prescribed limits. I also find that the noticee travelled to Dubai on 02.02.2025 and returned on 08.02.2025, which is well short of the prescribed minimum period of stay abroad required to qualify as an eligible passenger under the Baggage Rules.

In this connection, I also note the Board’s instructions issued vide F. No. 495/6/97-Cus.VI dated 06.05.1996, reiterated in F. No. 495/19/99-Cus.VI dated 11.04.2000, wherein it was clearly stated that the import of goods, including gold in commercial quantities, is not permissible under the Baggage Rules, even on payment of duty. From the above findings and guidelines, it is evident that the noticee does not fall within the ambit of an “eligible passenger” to bring the gold as claimed in his submissions.

Further, the manner of concealment of the gold indicates that the act was not only premeditated but also ingeniously executed. The noticee has admitted to possession, carriage, non-declaration, concealment, and subsequent recovery of the gold. I also find that all procedures conducted during the Panchnama by the officers were properly documented and carried out in the presence of the panchas as well as the passenger/noticee.

19.2. In view of the non-declaration and the noticee’s admission to the carriage and possession of the impugned gold, it is established that the noticee failed to declare the gold bars to the Customs authorities as required under Section 77 of the Customs Act, 1962. It is therefore evident that the noticee intended to evade duty, having not made a true and correct declaration of the dutiable goods in his possession.

Moreover, the noticee deliberately opted for the Green Channel instead of declaring the dutiable goods before the Customs officer at the Red Channel. Thus, it is proved that the noticee violated Sections 77 and 79 of the Customs Act, 1962, in relation to the import/smuggling of gold, which was not intended for bona fide use. Consequently, the noticee also contravened Rule 11 of the Foreign Trade (Regulation) Rules, 1993, and paragraph 2.26 of the Foreign Trade Policy, 2015–20.

Further, as gold is a notified item, when goods notified thereunder are seized under the Customs Act, 1962, on the reasonable belief that they are smuggled goods, the burden of proving that such goods are not smuggled lies on the person from whose possession the goods have been seized, in terms of Section 123 of the Customs Act, 1962.

20. I find that the noticee has clearly admitted that he did not declare the gold, in the form of cylindrical thick bars concealed inside the air compressor machines, to the Customs authorities. This is a clear case of non-declaration with the intent to smuggle

the gold. Accordingly, there is sufficient evidence to conclude that the noticee failed to declare the foreign-origin gold before the Customs authorities upon his arrival at Sardar Vallabhbhai Patel International Airport, Ahmedabad.

Therefore, it is a case of smuggling gold without declaration, with the intent to evade payment of Customs duty, which is conclusively proved. Consequently, it is established that the noticee violated Sections 77 and 79 of the Customs Act, 1962, in relation to the import/smuggling of gold which was not for bona fide use, and thereby also contravened Rule 11 of the Foreign Trade (Regulation) Rules, 1993, and paragraph 2.26 of the Foreign Trade Policy, 2015–20.

Further, as gold is a notified item, when such goods are seized under the Customs Act, 1962, on the reasonable belief that they are smuggled, the burden of proof that they are not smuggled lies on the person from whose possession the goods have been seized, in terms of Section 123 of the Customs Act, 1962. In the instant case, the noticee has failed to submit any documentary evidence to discharge this burden.

21. From the facts discussed above, it is evident that the passenger/noticee brought gold of 24 KT with 999.0 purity, weighing 3,000 grams, in the form of two cylindrical thick gold bars, which were concealed by him inside mini air compressor machines while arriving from Bangkok to Ahmedabad. The seizure under the Panchnama dated 25.12.2024 establishes that the noticee acted with the clear intention to smuggle the gold and evade payment of Customs duty. Accordingly, the said gold weighing 3,000 grams is liable for confiscation under the provisions of Sections 111(d), 111(l), and 111(m) of the Customs Act, 1962.

By secreting the gold inside the mini air compressor machines and failing to declare it before the Customs authorities, it is conclusively established that the noticee had a deliberate intention to smuggle the gold clandestinely and evade Customs duty. The commission of the above acts brings the impugned goods within the definition of “smuggling” as provided under Section 2(39) of the Customs Act, 1962. It is therefore evident that the noticee knowingly carried the gold and failed to declare it upon his arrival at the Airport.

It is further seen that he involved himself in carrying, keeping, concealing, and dealing with the impugned goods in a manner which he knew, or had reason to believe, rendered the goods liable to confiscation under the Act. Consequently, it is proved beyond doubt that the passenger/noticee has committed an offence as described under Section 112 of the Customs Act, 1962, making him liable for penalty under the same section.

22. It is seen that for the purpose of customs clearance of arriving passengers, a two-channel system is adopted, namely, the Green Channel for passengers not carrying dutiable goods, and the Red Channel for passengers carrying dutiable goods. All passengers are required to file a correct declaration of their baggage. I find that the noticee did not file a baggage declaration form and failed to declare the gold in his possession, as required under Section 77 of the Customs Act, 1962, read with the Baggage Rules, 2016, and Regulation 3 of the Customs Baggage Declaration Regulations, 2013, as amended. The fact that the noticee attempted to exit through the Green Channel indicates an intention to evade payment of applicable Customs duty.

Further, the definition of “eligible passenger” is provided under Notification No. 50/2017-Customs, New Delhi, dated 30.06.2017, which defines an “eligible passenger” as a passenger of Indian origin, or a passenger holding a valid passport issued under the Passports Act, 1967, who is returning to India after a period of not less than six months abroad. Short visits made by the eligible passenger during the six-month period are ignored if the total duration of such visits does not exceed thirty days.

I find that the noticee has neither declared the gold before the Customs authorities nor fulfilled the conditions prescribed for an “eligible passenger” under the said Notification. It is also observed that the imports were not for bona fide purposes. Therefore, the gold weighing 3,000 grams, concealed by him and imported without declaration, cannot be treated as bona fide household goods or personal effects. The noticee has thus contravened the provisions of the Foreign Trade Policy, 2015–20, and Section 11(1) of the Foreign Trade (Development and Regulation) Act, 1992, read with Sections 3(2) and 3(3) of the same Act.

23. It is evident from the above discussions that the gold was deliberately concealed and not declared to the Customs authorities with the sole intention of smuggling and evading payment of Customs duty. The records before me show that the passenger/noticee deliberately chose not to declare the prohibited goods and attempted to exit through the Green Channel for customs clearance upon arriving from a foreign destination, demonstrating a willful intention to smuggle the impugned goods.

The cylindrical thick gold bars weighing 3,000 grams of 24 KT / 999.0 purity, having a total Market Value of Rs. 2,35,29,000/- (Rupees Two Crore Thirty-Five Lakh Twenty-Nine Thousand Only) and Tariff Value of Rs. 2,22,78,240/- (Rupees Two Crore Twenty-Two Lakh Seventy-Eight Thousand Two Hundred and Forty Only), concealed inside the air compressor machines, were seized vide Panchnama dated 25.12.2024. The passenger/noticee has clearly admitted that, despite having knowledge of the legal requirement to declare such goods and that such import is an offence under the Customs Act, 1962 and the rules and regulations framed thereunder, he attempted to remove the gold by concealing it and deliberately not declaring it upon arrival, with the willful intention to smuggle the impugned gold into India. I, therefore, find that the passenger/noticee has committed an offence of the nature described under Section 112 of the Customs Act, 1962, making him liable for penalty under the provisions of the said section.

In view of the above, I further find that the manner of concealment clearly demonstrates that the noticee attempted to smuggle the seized gold to avoid detection by the Customs authorities. No evidence has been produced to prove licit import of the seized gold at the time of interception. From the SCN, Panchnama, and statements, it is evident that the noticee did not intend to declare the cylindrical thick gold bars and tried to remove them clandestinely to evade payment of Customs duty.

It is settled by the judgment of the Hon’ble Supreme Court in *Garg Wollen Mills (P) Ltd vs. Additional Collector of Customs, New Delhi* [1998 (104) ELT 306 (SC)] that the option to release ‘prohibited goods’ on payment of redemption fine is discretionary. In *Raj Grow Impex (Supra)*, the Hon’ble Supreme Court held that the exercise of discretion must be guided by law, reason, and justice, and based on relevant considerations. The Hon’ble Delhi High Court in *Raju Sharma* [2020 (372) ELT 249 (Del.)] held that the exercise of discretion by judicial or quasi-judicial authorities merits interference only where it is perverse, tainted by patent illegality, or influenced by oblique motive. Further, in orders dated 21.08.2023 in W.P (C) Nos. 8902/2021, 9561/2021, 13131/2022, 531/2022 & 8083/2023, the Hon’ble Delhi High Court held that an infraction of a condition for import of goods falls within the ambit of Section 2(33) of the Act, and their redemption and release become subject to the discretionary power of the Adjudicating Officer.

Considering the above judicial pronouncements, the nature of concealment, and the facts of the present case, I am not inclined to exercise my discretion to permit redemption of the gold on payment of a redemption fine under Section 125 of the Customs Act, 1962.

Further, to support my view, I also relied upon the following judgment which are as:-

24.1. Before the Kerala High Court in the case of Abdul Razak [2012(275) ELT 300 (Ker)], the petitioner had contended that under the Foreign Trade (Exemption from application of rules in certain cases) Order, 1993, gold was not a prohibited item and can be released on payment of redemption fine. The Hon'ble High Court held as under:

“Further, as per the statement given by the appellant under Section 108 of the Act, he is only a carrier i.e. professional smuggler smuggling goods on behalf of others for consideration. We, therefore, do not find any merit in the appellant's case that he has the right to get the confiscated gold released on payment of redemption fine and duty under Section 125 of the Act.”

The case has been maintained by the Hon'ble Supreme Court in Abdul Razak Vs. Union of India 2017 (350) E.L.T. A173 (S.C.) [04-05-2012]

24.2. In the case of Samynathan Murugesan [2009 (247) ELT 21 (Mad)], the High Court upheld the absolute confiscation, ordered by the adjudicating authority, in similar facts and circumstances. Further, in the said case of smuggling of gold, the High Court of Madras in the case of Samynathan Murugesan reported at 2009 (247) ELT 21(Mad) has ruled that as the goods were prohibited and there was concealment, the Commissioner's order for absolute confiscation was upheld.

24.3. Further I find that in a recent case decided by the Hon'ble High Court of Madras reported at 2016-TIOL-1664-HC-MAD-CUS in respect of Malabar Diamond Gallery Pvt Ltd, the Court while holding gold jewellery as prohibited goods under Section 2(33) of the Customs Act, 1962 had recorded that “restriction” also means prohibition. In Para 89 of the order, it was recorded as under;

89. While considering a prayer for provisional release, pending adjudication, whether all the above can wholly be ignored by the authorities, enjoined with a duty, to enforce the statutory provisions, rules and notifications, in letter and spirit, in consonance with the objects and intention of the Legislature, imposing prohibitions/restrictions under the Customs Act, 1962 or under any other law, for the time being in force, we are of the view that all the authorities are bound to follow the same, wherever, prohibition or restriction is imposed, and when the word, “restriction”, also means prohibition, as held by the Hon'ble Apex Court in Om Prakash Bhatia's case (cited supra).

24.4 The Hon'ble High Court of Madras in the matter of Commissioner of Customs (AIR), Chennai-I Versus P. Sinnasamy 2016 (344) E.L.T. 1154 (Mad.) held-

Tribunal had arrogated powers of adjudicating authority by directing authority to release gold by exercising option in favour of respondent - Tribunal had overlooked categorical finding of adjudicating authority that respondent had deliberately attempted to smuggle 2548.3 grams of gold, by concealing and without declaration of Customs for monetary consideration - Adjudicating authority had given reasons for confiscation of gold while allowing redemption of other goods on payment of fine - Discretion exercised by authority to deny release, is in accordance with law - Interference by Tribunal is against law and unjustified -

Redemption fine - Option - Confiscation of smuggled gold - Redemption cannot be allowed, as a matter of right - Discretion conferred on adjudicating authority to decide - Not open to Tribunal to issue any positive directions to adjudicating authority to exercise option in favour of redemption.

24.5. In 2019 (370) E.L.T. 1743 (G.O.I.), before the Government of India, Ministry of Finance, [Department of Revenue - Revisionary Authority]; Ms. Mallika Arya, Additional Secretary in Abdul Kalam Ammangod Kunhamu vide Order No. 17/2019-Cus., dated 07.10.2019 in F. No. 375/06/B/2017-RA stated that it is observed that C.B.I. & C. had issued instruction vide Letter F. No. 495/5/92-Cus. VI, dated 10.05.1993 wherein it has

been instructed that “in respect of gold seized for non-declaration, no option to redeem the same on redemption fine under Section 125 of the Customs Act, 1962 should be given except in very trivial cases where the adjudicating authority is satisfied that there was no concealment of the gold in question”.

24.6. The Hon’ble High Court of Delhi in the matter of Rameshwar Tiwari Vs. Union of India (2024) 17 Centax 261 (Del.) has held-

“23. There is no merit in the contention of learned counsel for the Petitioner that he was not aware of the gold. Petitioner was carrying the packet containing gold. The gold items were concealed inside two pieces of Medicine Sachets which were kept inside a Multi coloured zipper jute bag further kept in the Black coloured zipper hand bag that was carried by the Petitioner. The manner of concealing the gold clearly establishes knowledge of the Petitioner that the goods were liable to be confiscated under section 111 of the Act. The Adjudicating Authority has rightly held that the manner of concealment revealed his knowledge about the prohibited nature of the goods and proved his guilt knowledge/mens-rea.”

26. The Supreme Court of India in State of Maharashtra v. Natwarlal Damodardas Soni [1980] 4 SCC 669/1983 (13) E.L.T. 1620 (SC)/1979 taxmann.com 58 (SC) has held that smuggling particularly of gold, into India affects the public economy and financial stability of the country.

25. In the present case, after considering all the facts and submissions, I find that the noticee deliberately violated the law by failing to make the mandatory declaration as required under Section 11 and Section 77 of the Customs Act, 1962, and further contravened para 2.20 of the Foreign Trade Policy read with the Baggage Rules, 2016. A passenger found in possession of gold in bullion form worth Rs. 2,35,29,000/- clearly demonstrates an intention to evade payment of Customs duty and avoid compliance with the legal obligations laid down for import of gold into India under the Customs Act, 1962 and other applicable laws.

The impugned gold was not in standard form and was ingeniously concealed inside mini air compressor machines, which could be recovered only after dismantling the said machines. The concealment was premeditated, deliberate, and designed to evade detection during routine checks and surveillance.

Accordingly, based on the foregoing discussion and findings, the gold weighing 3,000 grams of 24 KT / 999.0 purity, in the form of cylindrical thick gold bars, found concealed inside the mini air compressor machines, is liable to be confiscated absolutely. I therefore hold unequivocally that the gold weighing 3,000 grams of 24 KT / 999.0 purity, seized under Panchnama, is liable to **absolute confiscation under Sections 111(d), 111(l), and 111(m) of the Customs Act, 1962.**

26. In regard to the imposition of penalty under Section 112 of the Customs Act, 1962, I find that in the instant case, the principle of *mens-rea* is established beyond doubt from the documentary evidence on record and the discussions above. While deciding the penalty, I also take note of the observations of the Hon’ble Apex Court in *M/s. Hindustan Steel Ltd vs. State of Orissa*, wherein it was held that:

“The discretion to impose a penalty must be exercised judicially. A penalty will ordinarily be imposed where the party acts deliberately in defiance of law, or is guilty of contumacious or dishonest conduct, or acts in conscious disregard of its obligation; but not in cases of technical or venial breach or where the breach flows from a bona fide belief that the offender is not liable to act in the manner prescribed by the statute.”

Despite having full knowledge and belief that carrying the gold in question constituted an offence under the Customs Act, 1962 and the rules and regulations made thereunder, the noticee attempted to smuggle 3,000 grams of 24 KT / 999.0 purity gold by concealing it inside mini air compressor machines. It is, therefore, evident that the noticee concerned himself with carrying, removing, keeping, concealing, and dealing with the smuggled gold, which he knew, or had reason to believe, was liable for confiscation under Section 111 of the Customs Act, 1962.

The act of bringing into India goods contravening the provisions of the Customs Act and omitting to declare them under Section 77 clearly falls within the scope of Section 112(a), which covers “acts or omissions rendering goods liable to confiscation, or abets the doing or omission of such act.” Further, the ingenious manner of concealment adopted by the noticee falls squarely within Section 112(b) of the Customs Act, 1962.

Accordingly, I hold that the noticee is liable for penalty under **Sections 112(a) and 112(b) of the Customs Act, 1962** and impose the same.

27. Regarding imposition of penalty under Section 117 of Customs Act, 1962, I find that Section 117 of Customs Act, 1962 provide for imposition of penalty on any person who contravenes any provision of the said Act or abets any such contravention or who fails to comply with any provision of this Act with which it was his duty to comply, where no express penalty is elsewhere provided for such contravention or failure, to be liable to a penalty not exceeding four lakhs rupees. The maximum amount of penalty prescribed under Section 117 initially at Rs. One lakh was revised upwards to Rs. Four lakhs, with effect from 01.08.2019. The detailed discussions in the preceding paragraphs clearly prove that the noticee not only failed to fulfill the conditions but also failed to abide by the responsibilities reposed on them as per the provision of Customs Act. Hence, there are clear violations of the Section 77 & Section 79 of the Customs Act, 1962. Hence, it is, fit case for imposing penalty under Section 117 of Customs Act, 1962 on the Noticee 01 to 05.

28. Accordingly, I pass the following Order:

ORDER

- i) I order absolute confiscation of Two Cylindrical Shape Thick Gold totally weighing 3000.00 Grams, purity 999.0/24kt, having total Market Value at Rs.2,35,29,000/- (Rupees Two Crore Thirty-Five Lakhs Twenty-Nine Thousand only) and Tariff Value Rs.2,22,78,240/- (Rupees Two Crore Twenty-Two Lakhs Seventy Eight Thousand Two Hundred Forty Only) recovered from the possession of Shri Nayankumar Bhupatbhai Dhameliya, placed under seizure under Panchnama proceedings dated 25.12.2024, and Seizure Memo Order dated 25.12.2024 under the provision of Section 111(d), 111(l) and 111(m) of the Customs Act, 1962;
- ii) I impose a penalty of Rs.10,00,000/- (Rupees Ten Lakhs Only) on Shri Nayankumar Bhupatbhai Dhameliya under the provisions of Section 112(a)(i) and Section 112(b)(i) of the Customs Act 1962;
- iii) I impose a penalty of Rs.50,000/- (Rupees Fifty Thousand Only) on Shri Nayankumar Bhupatbhai Dhameliya under the provisions of Section 117 of the Customs Act 1962;
- iv) I impose a penalty of Rs.10,00,000/- (Rupees Ten Lakhs Only) on Shri Ankur Devshibhai Donga under the provisions of Section 112(a)(i) and Section 112(b)(i) of the Customs Act 1962;

- v) I impose a penalty of Rs.50,000/- (Rupees Fifty Thousand Only) on Shri Ankur Devshibhai Donga under the provisions of Section 117 of the Customs Act 1962;
- vi) I impose a penalty of Rs.10,00,000/- (Rupees Ten Lakhs Only) on Shri Bhavin Kumar Manishkumar Patodiya under the provisions of Section 112(a)(i) and Section 112(b)(i) of the Customs Act 1962;
- vii) I impose a penalty of Rs.50,000/- (Rupees Fifty Thousand Only) on Shri Bhavin Kumar Manishkumar Patodiya under the provisions of Section 117 of the Customs Act 1962;
- viii) I impose a penalty of Rs.10,00,000/- (Rupees Ten Lakhs Only) on Shri Juhil Maheshbhai Dhameliya under the provisions of Section 112(a)(i) and Section 112(b)(i) of the Customs Act 1962;
- ix) I impose a penalty of Rs. 50,000/- (Rupees Fifty Thousand Only) on Shri Juhil Maheshbhai Dhameliya under the provisions of Section 117 of the Customs Act 1962;
- x) I impose a penalty of Rs.15,00,000/- (Rupees Fifteen Lakhs Only) on Shri Mitesh Rathod under the provisions of Section 112(a)(i) and Section 112(b)(i) of the Customs Act 1962;
- xi) I impose a penalty of Rs.50,000/- (Rupees Fifty Thousand Only) on Shri Mitesh Rathod under the provisions of Section 117 of the Customs Act 1962;

29. Accordingly, the Show Cause Notice No. DRI/AZU/GI-02/ENQ-34/2024 dated 21.06.2025 stands disposed of.

(Shree Ram Vishnoi)
Additional Commissioner
Customs, Ahmedabad

DIN:20260171MN000099909F

F. No. VIII/10-24/SVPIA-B/O&A/HQ/2025-26

Date:06.01.2026

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

To,

1. Shri Nayankumar Bhupatbhai Dhameliya,
Resident at 35, Balaji Bungalow, Nr. Yogi Chowk,
Puna Simada Road, Surat City, Gujarat-395010
(Email id : dhameliyanayan@gmail.com)
2. Shri Bhavinkumar Manishkumar Patodiya,
Residing at F-505, Shagun Residency,
Dada Bhagwan to Nansad Road, Kamrej, Surat, Gujarat-394180
(Email id : bhavin3132@gmail.com)
3. Shri Ankur Devshibhai Donga,
Residing at 513, Kumkum Residency,
Near Aatmiy Vila, Kamrej, Surat, Gujarat-394185
(Email id : Ankurdonga37@gmail.com)

4. Shri Juhil Mahesbhai Dhameliya,
Residing at Ground Floor of 01, Shivpark Bungalows,
Pedar Road, Mota Varachha, Surat, Gujarat -394101
(Email id : juhildhameliya747@gmail.com)
(To be served Through Notice Board)
5. Shri Mitesh Rathod@Rajkot
(To be served Through Notice Board)

Copy to-

1. The Principal Commissioner of Customs, Ahmedabad. (Kind Attn: RRA Section)
2. The Deputy Commissioner of Customs (AIU), SVPIA, Ahmedabad.
3. The Additional Director, DRI, AZU, Ahmedabad.
4. The Deputy Commissioner of Customs (TRC), Ahmedabad.
5. The Deputy Commissioner of Customs (Prosecution), Ahmedabad.
6. The System In-Charge, Customs, HQ., Ahmedabad for uploading on the web-site.
7. Guard File.