



प्रधान आयुक्त का कार्यालय, सीमाशुल्क, अहमदाबाद

“सीमाशुल्कभवन”, पहलीमंजिल, पुरानेहाईकोर्टके सामने, नवरंगपुरा, अहमदाबाद – 380 009.

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F. No. VIII/10-66/SVPIA-B/O&A/2025-26

Date: 23.03.2026

DIN: 20260371MN000000A2B5

SHOW CAUSE NOTICE

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

On the basis of specific intelligence from DRI that a passenger would be carrying huge foreign currency with him, the officers of Air Intelligence Unit (AIU), SVPIA, Customs Ahmedabad, intercepted a male passenger named Shri Ahmad Shaikh Ismail Shaikh (D.O.B. 25/08/1975) (hereinafter referred to as the said “passenger/Noticee”), residing at Plot no. 16/16, Gate no. 7, New Collector Compound, Malwani, Malad(W), Mumbai-400095 (address as per passport), holding an Indian Passport No. U0655324, who was about to fly to Dubai (DXB) from Ahmedabad(AMD) on 07.10.2025 via Indigo Flight No. 6E-1477, from the Boarding Gate No.04 of the departure hall of the Terminal-2 of SVPIA, Ahmedabad, without making any declaration to the Customs authority for the said currency. Further, the passenger was waiting to board the Indigo Flight No. 6E-1477 which was scheduled to depart to Dubai, after clearing Immigration and CISF Security scanning. As the passenger was waiting for boarding the flight in waiting area near boarding gate no. 04, the AIU officer along with the panchas intercepted the passenger in waiting area. Passenger’s personal search and examination of his baggage was conducted in presence of two independent witnesses, and the proceedings thereof were recorded under the Panchnama dated 07.10.2025 **(RUD – 01)**.

2. The Customs officers gave their introduction to the above said passenger showing their identity card and asked him whether he was carrying any foreign currency or any restricted or prohibited or contravened goods under Customs Act, 1962 for which he denied. After that, the officers requested the passenger to come along with them at their Customs office situated at Departure Hall, Ground Floor of Terminal-2 of the Airport and informed him that they intend to carry out his personal search and search of his baggage. The said passenger was asked whether he wished to be searched before a Gazetted officer or Magistrate for which he agreed to being searched by a Gazetted officer. Customs officers asked the said passenger if he was having anything to declare before Customs, in reply to which he denied.

2.1 Whereas during personal search of the passenger Shri Ahmad Shaikh Ismail Shaikh, the officers searched checked in trolley bag and one handbag of the passenger and AIU officers recovered 225 notes of 100 USD, 298 notes of 100 Euro and 01 notes of 200 Euro from the baggage of Mr. Ahmad Shaikh Ismail Shaikh.

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

4. On reaching the AIU Office at the Terminal -2 building, the officers, in presence of the passenger and the panchas, started counting the foreign currency notes recovered from the passenger and prepared a detailed inventory of the same. During counting, it was noticed that 225 USD currency notes of each denomination of \$100, thus 22,500 USD, 298 European currency notes of each denomination of Euro100, thus 29,800 Euro and 01 note of denomination of Euro 200 were recovered from the baggage of the said passenger.

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

Denomination of Foreign Currency Seized from Mr. Ahmad Shaikh Ismail Shaikh under Panchnama dtd. 07.10.2025 while departing via Indigo 6E-1477 on 07.10.2025 from Ahmedabad to Dubai holding Indian Passport No. U0655324.						
Sl. No	Foreign Currency	Foreign Currency Notes (Denomination)	Number of Notes	Exchange Rate of one unit of foreign currency equivalent to Indian Rupees as per Noti. No. 37/2025-Customs (N.T.) dtd.04.09.2025 (taken as per exported goods)	Value equivalent to Indian Currency (Taken as per exported goods)	Recovered from
1	US Dollar	100	225	88	19,80,000/-	Trolley bags
2	EURO	100(i) 200(ii)	298(i) 1(ii)	102.75	30,82,500/-	
Grand Total					50,62,500 /-	

6. The value of foreign currency in Indian rupees as per exchange rate on dated 07.10.2025 was equivalent to Rs.50,62,500/-. The Custom officers asked the said passenger whether he has any receipt of purchase of foreign currency to which he said he did not have any receipt of purchase of foreign currency.

7. The passenger was further investigated and the following documents were produced by Shri Ahmad Shaikh Ismail Shaikh for further investigation:

1. Copy of Passport No. U0655324 issued at Dubai on 23.03.2020 valid up to 22.03.2030 of Shri Ahmad Shaikh Ismail Shaikh.
2. Boarding Pass of Indigo Flight No. 6E-1477 (Seat No. 9B) dated 07.10.2025 from Ahmedabad to Dubai of Shri Ahmad Shaikh Ismail Shaikh.
3. Copy of Aadhar Card No. 274088993199 of Shri Ahmad Shaikh Ismail Shaikh.
4. Copy of PAN Card No. BAEPS2185P of Shri Ahmad Shaikh Ismail Shaikh.

8. Thereafter, the above said total foreign currency equivalent to Indian Rs. 50,62,500/- (Rupees Fifty Lakhs Sixty-Two Thousand Five Hundred Only) as per Annexure - A (**RUD-02**) were placed under seizure by the officers of Customs under the reasonable belief that the said foreign currency was liable for confiscation under the Customs Act, 1962 and Foreign Exchange Management Act, 1999 read with Foreign Exchange Management (Export and Import of Currency) Regulations, 2016. The detailed list of serial number of currencies was also prepared (Annexure - A). The said foreign currency equivalent to Rs. 50,62,500/- and Blue Colour check in bag used for packing and concealment of the said foreign currency were seized under Seizure Memo/Packing List dated

07.10.2025 (**RUD-03**) in respect of case of smuggling of foreign currency booked against Shri Ahmad Shaikh Ismail Shaikh.

STATEMENT OF SHRI AHMAD SHAIKH ISMAIL SHAIKH:

9. A statement dated 07.10.2025 (**RUD No. 04**) of **Shri Ahmad Shaikh Ismail Shaikh** was recorded under Section 108 of the Customs Act, 1962 after issuing summons to him, wherein he inter alia stated that

- His personal details like name, address, date of birth as mentioned in the statement are true and correct, that he was in the work of sale of hair accessories /wigs in Dubai. However, He also stated that he has studied upto 10th standard and he can understand Hindi and English language. He lives with his wife and 02 daughters at the address mentioned in the passport.
- On being asked he further stated that the purpose of his visit to Dubai was related to his business of sale hair accessories /wigs.
- Regarding procurement of foreign currency, he stated that he has procured the USD and Euro from the market in Mumbai from various agents in piecemeal during last one month and paid them in cash in INR to purchase the foreign currency. He further stated that he has no legitimate documents regarding procurement of the said foreign currency, as the said foreign currency has been purchased from open market not from authorized Agent or currency exchequer.
- He further stated that he has to purchase raw material in cash from Dubai for his business of hair accessories so he was carrying these USD and Euro currency notes with him.
- He further admitted that he attempted to carry foreign currency illegally to Dubai, therefore, he had not disclosed and declared the foreign currency which was concealed in the blue colour check in bag to smuggle the same out of India.
- He was fully aware that carrying foreign currency in huge amount without any legitimate procurement documents and without declaring before Customs is an offence under the provisions of the Customs Act, 1962 and that he neither filed any Declaration form for declaring foreign currency to Customs nor produced any legitimate documents regarding procurement of foreign currency from any authorized currency exchanger. He also knew if the concealed foreign currency is detected by the Customs Officers, the same is liable for seizure and confiscation under the Customs Act, 1962.
- He perused the Panchnama dated 07.10.2025 and put his dated signature on it in token of having agreed with the proceedings thereof.

10. **Shri Ahmad Shaikh Ismail Shaikh** was arrested on 07.10.2025 vide Arrest Memo issued vide F. No. **VIII/10-48/AIU/B/2025-26** dated 07.10.2025 (**RUD 5**) under the provision of Section 104 of Customs Act, 1962 as he had committed an offence of the nature described under Section 135(1)(b) & (c) punishable under Section 135(1)(ii) of the Customs Act, 1962. **Shri Ahmad Shaikh Ismail Shaikh** was further released on bail on satisfying the bail bond condition on 08.10.2025. (**RUD 5**)

SUMMATION:

11. The aforementioned proceedings indicated that **Shri Ahmad Shaikh Ismail Shaikh** attempted to smuggle out the aforesaid foreign currency out of India having the Market Value equivalent to Indian Rs. 50,62,500/- (Rupees Fifty

Lakhs Sixty-two Thousand Five Hundred Only) liable for confiscation under the provisions of Section 111 of the Customs Act, 1962 and therefore the same was placed under seizure vide Order dated 07.10.2025 (**RUD-3**) issued under the Provisions of Section 110(1) and (3) of the Customs Act, 1962 under reasonable belief that the subject Foreign Currency is liable for confiscation under Section 111 of the Customs Act, 1962.

12. RELEVANT LEGAL PROVISIONS:

A. The Custom Act, 1962:

Section 2(22): "goods" includes

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

Section 2(33): "prohibited goods" means any goods the import or export of which is subject to any prohibition under the Act or any other law for the time being in force but does not include any such goods in respect of which the conditions subject to which the goods are permitted to be imported or exported have been complied with;

Section 2(39): "smuggling", in relation to any goods, means any act or omission which will render such goods liable to confiscation under section 111 or section 113;

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

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

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

(e) *any goods found concealed in a package which is brought within the limits of a Customs area for the purpose of exportation;*

(h) *any ¹ [***] 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](#);*

Section 114: *Penalty for attempt to export goods improperly, etc.—Any person who, in relation to any goods, does or omits to do any act which act or omission would render such goods liable to confiscation under section 113, or abets the doing or omission of such an act, shall be liable, -*

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

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.*

Section 117: - *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].*

B. THE FOREIGN EXCHANGE MANAGEMENT ACT, 1999;

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

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

Section 3. Dealing in foreign exchange, etc.—*Save as otherwise provided in this Act, rules or regulations made thereunder, or with the general or special permission of the Reserve Bank, no person shall—*

(a) deal in or transfer any foreign exchange or foreign security to any person not being an authorised person;

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

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

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

Regulation 7: Export of foreign exchange and currency notes:*(1) An authorised person may send out of India foreign currency acquired in normal course of business,*

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

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

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

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

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

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

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

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

D. The Baggage Rules, 2016 (Earlier Baggage Rules, 1998 as amended from time to time):

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

13. From the records and evidences discussed in the foregoing paras, it appears that in the instant case foreign Currency equivalent to Indian Rs. 50,62,500/- concealed by the passenger, Shri Ahmad Shaikh Ismail Shaikh, in his blue colour check-in bag, with an intent to export it out of India without having any legal procurement documents of the same and without declaring the same to the Customs. Further, Shri Ahmad Shaikh Ismail Shaikh was unable to produce any legal documents showing legitimate procurement of the said seized foreign currency from any legal source during search, seizure and even investigation of the case also.

14. In terms of Foreign Exchange Management (Export and import of currency) Regulations, 2015 issued by Reserve Bank of India under Notification No. FEMA 6 (R)/RB-2015 dated 29/12/2015, it appears that in terms of Regulation 5 no person shall, without the general or special permission of the Reserve Bank, export or send out of India, any foreign currency. Similarly, Regulation 7 *ibid deals with export of foreign exchange and currency notes. Regulation 7 inter alia states that "Any person may take or send out of India, - foreign exchange obtained by him by drawl from an authorized person in accordance with the provisions of the Act or the rules or regulations or directions made or issued there under.* On the basis of Regulation 7 *ibid*, a person is entitled to take or send out foreign exchange drawn from an Authorized Person in accordance with the provisions of the Act or the rules or regulations or directions made or issued there under. Whereas, during the search in person and of the baggage of Shri Ahmad Shaikh Ismail Shaikh, no documents with respect to foreign currency whatsoever were found which could prove the legal purchase of foreign currency recovered from him from any authorized person in terms of Regulation 7 *ibid*.

15. Further, the said passenger Shri Ahmad Shaikh Ismail Shaikh was unable to produce any document evidencing a legitimate procurement of the said seized foreign currency. On the basis of the above, it appears that Shri Ahmad Shaikh Ismail Shaikh carried the foreign currencies illegally and with an intent to export the same illegally in violation of the rules/regulations in force from time to time. Regulation 7 (3) and (4) would come into force only when a proper declaration before the Customs Officer had been made.

16. In view of the discussions in forgoing paras, it appears that the seized foreign currency cannot be cleared as a part of personal baggage without having proper legal and legitimate procurement documents. Therefore, the attempt to carry foreign currency in the baggage is considered as violation of the restrictions imposed under Foreign Exchange Management (Export and import of currency) Regulations, 2015, appears to be covered under the ambit of "prohibited goods" as defined under Section 2(33) of the Customs Act, 1962. Further, in terms of Section 11H (a) of the Customs Act, 1962; the act again amounts to "Illegal export" of foreign currencies by Shri Ahmad Shaikh Ismail Shaikh in as much as he failed to produce any legitimate/legal document in support of purchase of foreign currency from an authorised person at the time of interception, seizure and during the course of investigation. He had admitted in his statement recorded under Section 108 of the Customs Act, 1962 that he had attempted to export the seized foreign currencies. He also admitted in his statement that he was aware that carrying foreign currency not obtained from authorised dealer is an offence and the regulation is about the same and he reiterated that he has indeed committed offence. The acts of Shri Ahmad Shaikh Ismail Shaikh as discussed above has rendered him liable for penalty under Section 114 (i) of the Customs Act, 1962 and Section 117 of Customs Act, 1962

17. Hon'ble Supreme Court in the case of Om Prakash Bhatia reported at 2003 (155) ELT 423 (SC) has held that if importation and exportation of goods are subject to certain prescribed conditions, which are to be fulfilled before or after clearance of goods, goods would fall within the ambit of 'prohibited goods' if such conditions are not fulfilled. In the instant case, the foreign currencies were kept undeclared, concealed and were being carried by the passenger, are to be treated as "goods" prohibited in nature.

18. Now therefore, Shri Ahmad Shaikh Ismail Shaikh, residing at Plot no. 16/16, Gate no. 7, New Collector Compound, Malwani, Malad (W), Mumbai-400095, are hereby called upon to show cause to the Additional Commissioner of Customs, Ahmedabad having his office at 1st Floor, Customs House: Ahmedabad, Near All India Radio, Navrangpura, Ahmedabad-380007 as to why:

- i.** 225 notes of 100 USD, 298 notes of 100 Euro and 01 note of 200 Euro having equivalent value in Indian **Rs. 50,62,500/-(Rupees Fifty lakhs sixty two thousands five hundred only)** attempted to be smuggled out of India by way of concealing the same in the blue color check in bag, contrary to the prohibition imposed in terms of Notification No. FEMA 6 (R)/RB-2015 dated 29/12/2015 [Foreign Exchange Management (Export and Import Currency) Regulations, 2015 read with Customs Act, 1962 and Baggage Rules, 2016 which were seized vide Panchnama dated 07.10.2025 and Seizure Memo dated 07.10.2025, should not be confiscated under Section 113(d), (e) & (h) of the Customs Act, 1962 read with the FEMA Regulations and Rule 7 of the Baggage Rules;
- ii.** The empty trolley bag of blue Colour used to conceal the foreign currency, seized vide Panchnama dated 07.10.2025 and Seizure Memo dated 07.10.2025, as packing and concealment material of the foreign currency attempted to be illegally exported/ smuggled, should not be confiscated under Section 119 of the Customs Act, 1962;
- iii.** Penalty under Section 114 (i) of the Customs Act, 1962 should not be imposed upon him.

iv. Penalty under Section 117 of the Customs Act, 1962 should not be imposed upon him.

19. The noticee, Shri Ahmad Shaikh Ismail Shaikh is further required to note that the reply to the notice should reach within 30(thirty) days or within such extended period as may be allowed by the adjudicating authority. If no cause is shown against the action proposed above within 30 days from the receipt of this show cause notice or if anyone does not appear before the adjudicating authority as and when the case is posted for hearing, the case is liable to be decided ex-parte on the basis of facts and evidences available on record. The above passenger/Noticee is further required to produce at the time of showing cause, all the evidences upon which they intend to rely in support of their defence.

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

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

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

Digitally signed by
SHREE RAM VISHNOI
Date: 23-03-2026

18:14:11
(Shree Ram Vishnoi)
Additional Commissioner,
Customs, Ahmedabad.

DIN: 20260371MN000000A2B5

F. No. VIII/10-66/SVPIA-B/O&A/2025-26

Date: 23.03.2026

By RPAD/ E-mail

To,

Shri Ahmad Shaikh Ismail Shaikh,
Plot No. 16/16, Gate No. 7,
New Collector Compound,
Malwani, Malad (W), Mumbai-400095
Mob: 9136812933

Copy to:

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

Annexure 'A'

Documents relied upon in the notice to show cause bearing No. **VIII/10-66/SVPIA-B/O&A/2025-26** dated 18.03.2026, issued to **Shri Ahmad Shaikh Ismail Shaikh** for attempting to illegally export/ smuggle foreign currency equivalent to Indian Rs. **50,62,500/-** out of the country without any declaration to Customs:

Sr. No	Document	Remarks
1.	Panchnama dated 07.10.2025 drawn at SVP International Airport, Ahmedabad	Copy enclosed
2.	Statement showing the details of the currency note number and denomination recovered from Shri Ahmad Shaikh Ismail Shaikh	Copy enclosed
3.	Seizure order dated 07.10.2025 issued U/s. 110 of Customs Act,1962 seizing the Foreign Currency and the check-in bag of blue colour used to conceal the foreign currency in the case against Shri Ahmad Shaikh Ismail Shaikh.	Copy enclosed
4.	Statement of Shri Ahmad Shaikh Ismail Shaikh recorded under Section 108 of the Customs Act, 1962 on 07.10.2025.	Copy enclosed
5	Arrest memo dated 07.10.2025 and bail bond dated 08.10.2025 of Shri Ahmad Shaikh Ismail	Copy enclosed

PANCHNAMA DRAWN AT SARDAR VALLABHBHAI PATEL AIRPORT,
TERMINAL-2, AHMEDABAD DATED 07.10.2025

Sr. No.	Name (Mr. / Ms.)	Address of the panchas	Age	Occupation
1	Nirmal Makwana	S/o Arvind bhai,39,Venu Park,Godhra Road,Halol,Panchmahals,389350	27	Service
2	Makwana Dipak Kalpesh	Chauhan Fali,Jam raval,PO; Raval.Dist-Devbhumi Dwraka	22	Service

On being called upon by one person, who introduce himself as Shri Dinesh Kumar, Superintendent, Customs (AIU), SVPI Airport, Ahmedabad by showing his identity card, we, the above named panchas present ourselves before the said officer at around 01:00 AM on dated 07.10.2025. Shri Dinesh Kumar introduce the other officer accompanied him as Shri Akhilesh Kumar Gupta, Superintendent Customs (AIU), SVPI Airport, Ahmedabad and he also show his Identity card. Shri Dinesh Kumar, Superintendent, informed us that on arrival at SVPI Airport at Ahmedabad at about 1200 a.m., the suspected passenger (On the basis of the information received from DRI) was picked up his boarding pass from Boarding counter and dropped one bag as check in baggage. Thereafter, the passenger moved to Immigration for clearance. After clearing from Immigration, the passenger crossed security check ,and moved to the Boarding Gate No. 4 from where his flight no. 6E-1477 flying from Ahmedabad to Dubai was to be boarded on 07.10.2025 .While the passenger was sitting and waiting for boarding announcement of his flight no. 6E-1477 in the presence of we the panchas in between, at around 0100 hrs. ,he was intercepted by the Customs (AIU)officers for an inquiry. The customs(AIU) Officers asked him about any goods or foreign currency kept by him for which he denied.

In presence of we panchas, this passenger identified himself and on being asked, showed his individual passport to officers. This passenger who was one male pax introduced himself as Ahmad Shaikh Ismail Shaikh aged 50 years and on verification of his Boarding Pass it is seen that he is scheduled to fly from Ahmedabad to Dubai per flight no. Indigo 6E-1477 (DOB 25.08.1975) on 07.10.2025 having seat no. 9B. In presence of we panchas, from his passport no. U0655324 it is revealed that he is Ahmad Shaikh Ismail Shaikh with DOB 25.08.1975 and with address shown as

Before me

A.K.G.

(Akhilesh Kumar Gupta)
Superintendent of Customs)
Customs, SVPI Airport, Ahmedabad

Panch No.1:

Niraj

Panch No.2:

D

Ahmad Shaikh Ismail Shaikh

Ahmad Shaikh Ismail Shaikh

Plot no. 16/16, Gate no. 7, New Collector Compound, Malwani, Malad (W), Mumbai-400095.

On being asked by officers whether he was carrying any restricted or prohibited or contravened goods under Customs Act, 1962 for which he denied. Officers in presence of we panchas, on scrutiny of the passport the passenger informed that he is a professional dealing with hair accessories and he is a resident of Dubai. After that, in presence of we panchas, officers request the passenger to come along with them at their Customs office situated at Departure Hall, Ground Floor of Terminal-2 of this Airport and also communicate them that officers want to his personal search and his respective baggage. For the same, the passenger agreed and we all proceed towards office of Customs, Air Intelligence Unit, SVPI Airport, Ahmedabad.

In presence of we the panchas, Customs (AIU) officers again ask the said passenger if he is anything to declare before Customs, in reply to which he again denied. The passenger was asked by officers whether he wished to be searched before a Gazetted officer or Magistrate for which he agreed to being searched by a Gazetted officer. Before conducting the search the AIU officers offer his personal search to which he deny and said that it is not necessary and he has full faith in the officers.

Thereafter, the AIU officers searched checked in trolley bag and one hand bag of the passenger and AIU officers found 225 notes of 100 USD, 298 notes of 100 Euro and 01 notes of 200 Euro from the baggage of Mr. Ahmad Shaikh Ismail Shaikh.

The AIU officers further informed that the preparation of a detailed inventory is required and the same is done inside AIU Office in presence of we panchas. Detailed inventory of different foreign currencies in different denomination was made by officers in presence of we panchas and these respective passengers which is as under:


Denomination of Foreign Currency seized from Mr. Ahmad Shaikh Ismail Shaikh under Panchnama dtd. 07.10.2025 while departing via Indigo 6E-1477 on 07.10.2025 from Ahmedabad to Dubai holding Indian Passport No. U0655324.						
Sl. No	Foreign Currency	Foreign Currency Notes (Denomination)	Number of Notes	Exchange Rate of one unit of foreign currency equivalent to Indian Rupees as per Noti.No. 37/2025-Customs (N.T.) dtd.04.09.2025 (taken as per exported goods)	Value equivalent to Indian Currency (taken as per exported goods)	Recovered from

Before me

Panch No.1: 


(Akhilesh Kumar Gupta)
Superintendent of Customs)
Customs, SVPI Airport, Ahmedabad

Panch No.2: 

Ahmad Shaikh Ismail Shaikh 

		(Denomination)		Noti.No. 37/2025- Customs (N.T.) dtd.04.09.2025 (taken as per exported goods)	(taken as per exported goods)	
1	US Dollar	100	225	88	19,80,000/-	Trolley bags
2	EURO	100(i) 200(ii)	298(i) 1(ii)	102.75	30,82,500/-	
Grand Total					50,62,500/-	

The Custom(AIU) officers, in our presence ask the passenger whether he has any receipt of purchase of foreign currency to which he said he did not have any receipt of purchase of foreign currency. Further, in presence of we the panchas, the AIU officers informed that this passenger are carrying huge amount of foreign currency notes without having documentary evidence regarding purchase of the foreign currency notes.

On being asked by the AIU officer, in the presence of we, the panchas, the passenger Mr. Ahmad Shaikh Ismail Shaikh produces the identity proof documents which are as under:-

- Boarding pass of 6E-1477 (Seat No. 9B) from Ahmedabad to Dubai dated 07.10.2025.
- Copy of Passport No. U0655324 issued at Dubai on 23.03.2020 valid up to 22.03.2030.
- Copy of Aadhar Card No. 274088993199 of Mr. Ahmad Shaikh Ismail Shaikh.
- Copy of PAN Card No. BAEPS2185P of Mr. Ahmad Shaikh Ismail Shaikh.

Thereafter, the above said total Foreign currency equivalent to Indian Rs. **50,62,500/-** (Rs. Fifty lakhs, Sixty Two Thousand and five hundred only) found in possession of Mr. Ahmad Shaikh Ismail Shaikh as per details given annexed in this panchnama above was placed under seizure by the officers of Customs under the reasonable belief that the said foreign currency was liable for confiscation under the Customs Act, 1962 and FEMA Regulations, 2016.

The said currency in respect of given passenger above was then separately packed in Two individual white colour transparent plastic boxes. The said plastic boxes were sealed with the lac seal in presence of the independent panchas as well as in presence of Mr. Ahmad Shaikh Ismail Shaikh . An individual Packing slip was duly pasted on the each of above said plastic box in such a manner that the same cannot

Before me

Panch No.1:

Nimj

Akh
(Akhilesh Kumar Gupta)
Superintendent of Customs)
Customs, SVPI Airport, Ahmedabad

Panch No.2:

J


Ahmad Shaikh Ismail Shaikh

be removed without tampering the seal. The said sealed transparent plastic boxes containing foreign currency in respect of Mr. Ahmad Shaikh Ismail Shaikh were handed over to the Ware House Incharge, SVPI Airport, Ahmedabad vide **Ware House Entry No. 7751** dated 07.10.2025 for case booked him. We the panchas, and the passenger are satisfied with the sealing of the said respective Plastic Box containing the said Foreign Currency belonging to them individually.

The panchnama started at 2:00 pm on dated 07.10.2025 and concluded at 9:00 pm on dated 07.10.2025. This panchnama is recorded on the computer installed in the office of the Customs (AIU) located in S.V.P.I. Airport, Ahmedabad to which we panchas have given our consent. We have read the panchnama and found it to be true version of the proceedings. In token of our presence throughout the proceedings of the panchnama, as well as in token of correctness of this panchnama, we the panchas and Mr. Ahmad Shaikh Ismail Shaikh put our dated signature on every page of the panchnama.

Before me


(Akhilesh Kumar Gupta)
Superintendent of Customs
Customs, SVPI Airport, Ahmedabad


Ahmad Shaikh Ismail Shaikh

Panch No.1:



Panch No.2:



ANNEXURE "A"

Statement showing the details of currency note no. and denomination recovered from Sh. Ahmad Shaikh Ismail Shaikh under panchnama 07.10.2025 drawn at Terminal-2 SVPI Airport, Ahmedabad

Sr. No.	Currency	Denomination of Currency	Serial No. of currency
1.	Euro	100	EB1429629237
2.	Euro	100	UA0065388171
3.	Euro	100	RB5063523665
4.	Euro	100	NA2807921386
5.	Euro	100	EA5392894231
6.	Euro	100	UD2097183402
7.	Euro	100	RB6765588185
8.	Euro	100	VA1622470619
9.	Euro	100	EA5524932745
10.	Euro	100	UD0131620194
11.	Euro	100	WA2499862915
12.	Euro	100	RB5869638572
13.	Euro	100	S14937956431
14.	Euro	100	UD9119908764
15.	Euro	100	UB6091351328
16.	Euro	100	UC3119782033
17.	Euro	100	UA9106877199
18.	Euro	100	UA7101748641
19.	Euro	100	UC3101745034
20.	Euro	100	UB5101817591
21.	Euro	100	UA4119815856
22.	Euro	100	UC6002105311
23.	Euro	100	UA5045267379
24.	Euro	100	UA8091332004
25.	Euro	100	RB6114491339
26.	Euro	100	VA4028985596
27.	Euro	100	RC1146835741
28.	Euro	100	RC3580385962

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29.	Euro	100	EA3187845244
30.	Euro	100	EA6902615935
31.	Euro	100	EA8209831141
32.	Euro	100	UC4028209363
33.	Euro	100	WA3393859654
34.	Euro	100	RA0072040794
35.	Euro	100	WA0112862323
36.	Euro	100	UA7000479453
37.	Euro	100	EB5458820166
38.	Euro	100	EB1782025506
39.	Euro	100	SC5201369319
40.	Euro	100	RB3046822466
41.	Euro	100	VA2169918056
42.	Euro	100	UD9119908782
43.	Euro	100	UB6119916437
44.	Euro	100	UB4101733199
45.	Euro	100	UC0101721466
46.	Euro	100	UC7119777817
47.	Euro	100	UD2101745898
48.	Euro	100	UB1100082917
49.	Euro	100	UD7046031564
50.	Euro	100	UB4119810833
51.	Euro	100	UD8100151362
52.	Euro	100	UD9106889265
53.	Euro	100	EA7596306415
54.	Euro	100	UB7052122496
55.	Euro	100	VA2715789638
56.	Euro	100	RB5717542856
57.	Euro	100	UC3057488488
58.	Euro	100	UB3082906595
59.	Euro	100	RC0047879536

60.	Euro	100	RB0029238116
61.	Euro	100	EB1290620745
62.	Euro	100	WA2633618341
63.	Euro	100	RB2705764775
64.	Euro	100	EA4493604529
65.	Euro	100	RC0010283476
66.	Euro	100	RB5303330213
67.	Euro	100	EA8745923431
68.	Euro	100	S20463000811
69.	Euro	100	UB1100087975
70.	Euro	100	UD3119880024
71.	Euro	100	UD7119763254
72.	Euro	100	UC1119904084
73.	Euro	100	UB0119925758
74.	Euro	100	UB8119914707
75.	Euro	100	UC5023098442
76.	Euro	100	UA9119737335
77.	Euro	100	UC5046530536
78.	Euro	100	UC9119587798
79.	Euro	100	UA3034438176
80.	Euro	100	UA2106879114
81.	Euro	100	WA2889272557
82.	Euro	100	WA3227777794
83.	Euro	100	EA5168763028
84.	Euro	100	EA4560939649
85.	Euro	100	RB2181393788
86.	Euro	100	WA3329147026
87.	Euro	100	RB0464218403
88.	Euro	100	RB2199755615
89.	Euro	100	RB5661131666
90.	Euro	100	EA0608595319

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22

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91.	Euro	100	RA0214018989
92.	Euro	100	EA8973188569
93.	Euro	100	RB0371720435
94.	Euro	100	RB6358543007
95.	Euro	100	NZ4700880615
96.	Euro	100	S21488381017
97.	Euro	100	UC7101734743
98.	Euro	100	UD3119880006
99.	Euro	100	UC3119782024
100.	Euro	100	UC0101721475
101.	Euro	100	UD2101790673
102.	Euro	100	UA7101705117
103.	Euro	100	UB8073094727
104.	Euro	100	UB0100158032
105.	Euro	100	UD2119730481
106.	Euro	100	UB8001520751
107.	Euro	100	UC1073137699
108.	Euro	100	UC2091350827
109.	Euro	100	EA1843070662
110.	Euro	100	RC1146835723
111.	Euro	100	EA9221746573
112.	Euro	100	RB3791664887
113.	Euro	100	RB1682666501
114.	Euro	100	RB1992389549
115.	Euro	100	UC4027322584
116.	Euro	100	RB1511354849
117.	Euro	100	RC5120108887
118.	Euro	100	EB4318343244
119.	Euro	100	EA4722721345
120.	Euro	100	RB5064644651
121.	Euro	100	UC6096557251

122.	Euro	100	NA5802518053
123.	Euro	100	RB4770183191
124.	Euro	100	UA6073029687
125.	Euro	100	UD7119863757
126.	Euro	100	UD3101744133
127.	Euro	100	UD8119806057
128.	Euro	100	UC7119766837
129.	Euro	100	UB4119807503
130.	Euro	100	EA0894994219
131.	Euro	100	UB6119870996
132.	Euro	100	UD3119853168
133.	Euro	100	UA8119784793
134.	Euro	100	UA8119784802
135.	Euro	100	RB3744336443
136.	Euro	100	WA0766150273
137.	Euro	100	EA1098980002
138.	Euro	100	SE1213257205
139.	Euro	100	WA2341307764
140.	Euro	100	EB2640321513
141.	Euro	100	EA1268549497
142.	Euro	100	EA1268549452
143.	Euro	100	UB8052741245
144.	Euro	100	RC1060405627
145.	Euro	100	WA2067790672
146.	Euro	100	EB4631848254
147.	Euro	100	Ub4105507394
148.	Euro	100	RC1434182674
149.	Euro	100	WA2969833294
150.	Euro	100	RC0618776014
151.	Euro	100	WA3596369842
152.	Euro	100	UD1079540478

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153.	Euro	100	RC2134829695
154.	Euro	100	UD4119916788
155.	Euro	100	UC1106848045
156.	Euro	100	UC3101719321
157.	Euro	100	UD6119891946
158.	Euro	100	UC0101721457
159.	Euro	100	UD7119763182
160.	Euro	100	UA9119808777
161.	Euro	100	UD1100084112
162.	Euro	100	UA1073025543
163.	Euro	100	UD8119806021
164.	Euro	100	UA3101716029
165.	Euro	100	UC3101804074
166.	Euro	100	RC4079026066
167.	Euro	100	RB7055392253
168.	Euro	100	RC5021690107
169.	Euro	100	WA3042125425
170.	Euro	100	RC0983867827
171.	Euro	100	WA1935741205
172.	Euro	100	WA1982956096
173.	Euro	100	SA7023563438
174.	Euro	100	EA6656906638
175.	Euro	100	RC3690177628
176.	Euro	100	EB1484787051
177.	Euro	100	RB4167100895
178.	Euro	100	RC5300542813
179.	Euro	100	RC0529855339
180.	Euro	100	WA3391372918
181.	Euro	100	RC0887173078
182.	Euro	100	EA9513360964
183.	Euro	100	RC4079026057

184.	Euro	100	RB6213365825
185.	Euro	100	EA8486941204
186.	Euro	100	UD4119916806
187	Euro	100	UA8101818759
188	Euro	100	UB8023590182
189	Euro	100	UB6091342922
190	Euro	100	UD6106968054
191	Euro	100	UD1119917853
192	Euro	100	UC5119871185
193	Euro	100	UC6101800048
194	Euro	100	UD8119806012
195	Euro	100	UA8119784874
196	Euro	100	EA6686120377
197	Euro	100	RC0059724463
198	Euro	100	EB3833718102
199	Euro	100	RC5021690089
200	Euro	100	RC0042876814
201	Euro	100	UA8085805221
202	Euro	100	RC1525631827
203	Euro	100	WA4124519227
204	Euro	100	EA9868545496
205	Euro	100	EB1084777884
206	Euro	100	RB4974420776
207	Euro	100	EB3079375596
208	Euro	100	RC4137888694
209	Euro	100	RC5300542822
210	Euro	100	EB4318343253
211	Euro	100	RC0978062467
212	Euro	100	UA5081678796
213	Euro	100	EB1884261366
214	Euro	100	RC4079026048

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P2 J
26

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215	Euro	100	RB2938946216
216	Euro	100	RB7161650087
217	Euro	100	UD4119916815
218	Euro	100	UA8119924113
219	Euro	100	UB4106842472
220	Euro	100	UB8106972986
221	Euro	100	UA2073121572
222	Euro	100	UC6106905541
223	Euro	100	UC0100114939
224	Euro	100	UB4091341304
225	Euro	100	UD8119806003
226	Euro	100	UA6101711769
227	Euro	100	EA9232434622
228	Euro	100	EA9885087001
229	Euro	100	RC2606160451
230	Euro	100	NA2610804025
231	Euro	100	NA1707540481
232	Euro	100	EA1326715021
233	Euro	100	RC0710194765
234	Euro	100	EB2530176669
235	Euro	100	RB1651831178
236	Euro	100	SA3045096743
237	Euro	100	VA4037428235
238	Euro	100	RB3203705588
239	Euro	100	VA2652442625
240	Euro	100	VA3457303823
241	Euro	100	EA3577700746
242	Euro	100	EA1090034047
243	Euro	100	RB5855221958
244	Euro	100	WA1291291057
245	Euro	100	WA1628140785

246	Euro	100	EA0270782362
247	Euro	100	WA1177177636
248	Euro	100	UD6001547076
249	Euro	100	WA0775165933
250	Euro	100	RC1200102727
251	Euro	100	EB0987590538
252	Euro	100	EB1032197346
253	Euro	100	WA1000572436
254	Euro	100	NA2407024819
255	Euro	100	EB1251062838
256	Euro	100	EB0677392902
257	Euro	100	UD7112419704
258	Euro	100	UD8081333271
259	Euro	100	WA0437370868
260	Euro	100	WA1247259196
261	Euro	100	SC1107990813
262	Euro	100	RC0678056251
263	Euro	100	WA1177177654
264	Euro	100	WA1744255414
265	Euro	100	WA0845987923
266	Euro	100	EA9228282184
267	Euro	100	EA5730413635
268	Euro	100	EA3975719113
269	Euro	100	WA2096637373
270	Euro	100	EA7994243224
271	Euro	100	EA5647998961
272	Euro	100	EA4003133842
273	Euro	100	EA1575149707
274	Euro	100	EA2905132762
275	Euro	100	WA3810500794
276	Euro	100	WA0639502165

P1 Nime

P2 28



277	Euro	100	RB2838736526
278	Euro	100	WA3875714119
279	Euro	100	RB0080296763
280	Euro	100	EA4108538359
281	Euro	100	WA198035996
282	Euro	100	EB1205186778
283	Euro	100	RB1659772355
284	Euro	100	EA5075571538
285	Euro	100	SA1028191712
286	Euro	100	UD9124172424
287	Euro	100	NA5404042117
288	Euro	100	EA8477185231
289	Euro	100	RB6620593469
290	Euro	100	EA5140554904
291	Euro	100	EA2062658332
292	Euro	100	EB1871138952
293	Euro	100	EB2501616285
294	Euro	100	EA0323647894
295	Euro	100	RC5263573585
296	Euro	100	VA1684450325
297	Euro	100	RA0051876159
298	Euro	100	WA2998030501
299	Euro	200	EA3533241079
300	USD	100	PE67272592D
301	USD	100	PB67025514H
302	USD	100	LL80969689I
303	USD	100	LB78435764L
304	USD	100	PE52503580B
305	USD	100	MB12809721Q
306	USD	100	MD40175756A
307	USD	100	PF86070167L

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308	USD	100	MK07775283B
309	USD	100	QJ76832101A
310	USD	100	JF30435473C
311	USD	100	QG78995211A
312	USD	100	QG00721280B
313	USD	100	QH17537699A
314	USD	100	MB42247286E
315	USD	100	PE25042746C
316	USD	100	LB55846507B
317	USD	100	LE91882219D
318	USD	100	ML56011752C
319	USD	100	MF05400526G
320	USD	100	PB90384365K
321	USD	100	ML03982689A
322	USD	100	PF11058473K
323	USD	100	PL98743758H
324	USD	100	MB25361825M
325	USD	100	PL31210344F
326	USD	100	PE68905437B
327	USD	100	MF92817658D
328	USD	100	PG48485069A
329	USD	100	PD60764317B
330	USD	100	PL20670471L
331	USD	100	QC39459318A
332	USD	100	LC51730505B
333	USD	100	PE92341066B
334	USD	100	LB75203302L
335	USD	100	PI37523607A
336	USD	100	MB86608538I
337	USD	100	PL62137576C
338	USD	100	LF15855596B

P1 Nime

P2 30

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371

339	USD	100	LE48493909C
340	USD	100	MB93671242I
341	USD	100	LH85994145C
342	USD	100	ME78028764A
343	USD	100	PL00518460D
344	USD	100	PB63124595K
345	USD	100	MB83201259P
346	USD	100	MJ65175475A
347	USD	100	PF97240442B
348	USD	100	PF44387448H
349	USD	100	PF14258903K
350	USD	100	LK43823248E
351	USD	100	MG31347836B
352	USD	100	PD87087979C
353	USD	100	MB62337177G
354	USD	100	QK67413198A
355	USD	100	ML10873588C
356	USD	100	QG64392625A
357	USD	100	LK20264304A
358	USD	100	PL20656492L
359	USD	100	PL40541840G
360	USD	100	LK45560727A
361	USD	100	LB20184888G
362	USD	100	LJ00390403A
363	USD	100	PE49539494C
364	USD	100	PF98740065K
365	USD	100	LA37892077B
366	USD	100	MA25736718A
367	USD	100	LD60293439B
368	USD	100	PC49765805A
369	USD	100	LF62394226H

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P2 28

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370	USD	100	LE66144883B
371	USD	100	LK78598013A
372	USD	100	LB87959596M
373	USD	100	PE10783465C
374	USD	100	QG00721293B
375	USD	100	PL78210688C
376	USD	100	PB21299526C
377	USD	100	PB30113336L
378	USD	100	MB37620864H
379	USD	100	MB46755460N
380	USD	100	LK26874538C
381	USD	100	LB91221558K
382	USD	100	PE06366426D
383	USD	100	LF79496393H
384	USD	100	LF21661201H
385	USD	100	QC37912190A
386	USD	100	LL09653094F
387	USD	100	LF56071259I
388	USD	100	PL22887134H
389	USD	100	PL60923846A
390	USD	100	PB06259355E
391	USD	100	JF11696661B
392	USD	100	QG53915274A
393	USD	100	QA39758076A
394	USD	100	QK42625764B
395	USD	100	MK02796662C
396	USD	100	PJ80999309A
397	USD	100	PE96918169B
398	USD	100	PL64012687C
399	USD	100	MB16476203A
400	USD	100	MD01938842B

P1 P2  32Pax 

401	USD	100	PK05556643I
402	USD	100	LB61752629T
403	USD	100	PA24806708B
404	USD	100	LK28705264A
405	USD	100	LG02596998C
406	USD	100	LB45822099F
407	USD	100	MB36664309S
408	USD	100	PB02595591B
409	USD	100	LB97915719H
410	USD	100	PA21358501B
411	USD	100	PL60082917E
412	USD	100	LB60948856I
413	USD	100	MB14172473P
414	USD	100	LK08907519C
415	USD	100	QG58963680A
416	USD	100	PG30391641D
417	USD	100	PG76787572C
418	USD	100	LL58872421E
419	USD	100	PF43044545A
420	USD	100	PB04945639H
421	USD	100	LE78390456D
422	USD	100	LB47146060Q
423	USD	100	PF97048465A
424	USD	100	PF74230425F
425	USD	100	JG00360196A
426	USD	100	PG03137645C
427	USD	100	LE62841027B
428	USD	100	PD73053031A
429	USD	100	PK27509752I
430	USD	100	ML02031062E
431	USD	100	MD97761359A

432	USD	100	PL04632387I
433	USD	100	MG87426008A
434	USD	100	MG46593560A
435	USD	100	LL58239953I
436	USD	100	PE97630287A
437	USD	100	PL40847160D
438	USD	100	PE16332171A
439	USD	100	LB12049401U
440	USD	100	MB31004801B
441	USD	100	PL87903649K
442	USD	100	LJ19910972B
443	USD	100	MD91886641A
444	USD	100	PL02513329I
445	USD	100	PK74070811C
446	USD	100	MB68257930F
447	USD	100	PL27684895I
448	USD	100	PK52108554C
449	USD	100	MG59601836B
450	USD	100	LB60693211E
451	USD	100	LB84283995I
452	USD	100	MB27794117R
453	USD	100	LK94985946C
454	USD	100	PL33650344A
455	USD	100	PK81189034A
456	USD	100	ML17045726F
457	USD	100	JL24302919B
458	USD	100	PD11975327B
459	USD	100	PL44446596D
460	USD	100	LB85833350V
461	USD	100	PF88667337H
462	USD	100	PB38564536Q

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P2 34

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463	USD	100	MB27290942K
464	USD	100	MB26742247I
465	USD	100	LF15725455J
466	USD	100	PL97208231D
467	USD	100	LF28247311I
468	USD	100	LK72214321F
469	USD	100	PF79191886E
470	USD	100	LE56183932D
471	USD	100	PE65233881E
472	USD	100	LD48455900D
473	USD	100	LE06598716B
474	USD	100	PL12281236L
475	USD	100	PB82118481J
476	USD	100	PE74378753D
477	USD	100	QC50480162A
478	USD	100	ML14627724D
479	USD	100	LE10620783F
480	USD	100	LB57286280C
481	USD	100	PB16339089L
482	USD	100	LB70777547F
483	USD	100	PJ68591360B
484	USD	100	PK16753214A
485	USD	100	MB20894384P
486	USD	100	PL45517480G
487	USD	100	MA30415079A
488	USD	100	LF81482859I
489	USD	100	PK65446670B
490	USD	100	MD89438539A
491	USD	100	LF00911382F
492	USD	100	MG11669600A
493	USD	100	LB18506067F

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P2 35

Pak

494	USD	100	PB25238714K
495	USD	100	QC50647402A
496	USD	100	LI17778035B
497	USD	100	PC50445347A
498	USD	100	LB24634012U
499	USD	100	LA59434159B
500	USD	100	LA52292575B
501	USD	100	LF64959882D
502	USD	100	PB63314227J
503	USD	100	PL47061570A
504	USD	100	PK01496542E
505	USD	100	PG38908194B
506	USD	100	LL60862381G
507	USD	100	QB76843562A
508	USD	100	PL23840964G
509	USD	100	PE97115884B
510	USD	100	PF29540654L
511	USD	100	PF89484593B
512	USD	100	PB18727089A
513	USD	100	LK47846695D
514	USD	100	PE77008863A
515	USD	100	PF56250591D
516	USD	100	MB96738795F
517	USD	100	MB20480427H
518	USD	100	LH81811314C
519	USD	100	QG76664459A
520	USD	100	MF94233263F
521	USD	100	MB00599746A
522	USD	100	MB52564668J
523	USD	100	MB21117548B
524	USD	100	MF69057812C

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P. J. 36

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512	USD	100	LK47846695D
513	USD	100	PE77008863A
514	USD	100	PF56250591D
515	USD	100	MB96738795F
516	USD	100	MB20480427H
517	USD	100	LH81811314C
518	USD	100	QG76664459A
519	USD	100	MF94233263F
520	USD	100	MB00599746A
521	USD	100	MB52564668J
522	USD	100	MB21117548B
523	USD	100	MF69057812C
524	USD	100	LK47846695D

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P2  37





OFFICE OF THE DEPUTY COMMISSIONER OF CUSTOMS
::AIR INTELLIGENCE UNIT ::
SARDAR VALLABHBHAI PATEL INTERNATIONAL AIR PORT
AHMEDABAD 38 00 04
PHONE (079) 22 86 00 34 FAX (079) 22 86 00 35

F. No. VIII/10-48/AIU/B/2025-26

Date: 07.10.2025

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

In exercise of power conferred under sub-section (1) of Section 110 of the Customs Act, 1962, I, the undersigned, order to place the Foreign Currency Notes (298 notes of 100 Euro, 01 note of 200 Euro and 225 notes of 100 US Dollar) smuggled by you, under seizure on the reasonable belief that the said goods are liable for confiscation under section 113 of the Customs Act, 1962, and FEMA provisions 2016, due to the reason that the said Foreign Currency Notes have been attempted to be smuggled out of India through SVPI Airport, Ahmedabad by Mr. Ahmad Shaikh Ismail Shaikh by way of concealment inside the trolley bags, which were recovered in the course of Panchnama dated 07.10.2025 drawn at SVPI Airport, Ahmedabad.

Sr. No.	Item particulars
1	Foreign Currency equivalent to INR 50,62,500/- (298 notes of denomination 100 Euro, 01 notes of denomination 200 Euro and 225 notes of denomination 100 USD as per Notn.No. 39/2025-Customs (N.T.) dtd. 02.10.2025)
2	01Blue colored checked in bag of GIORDANO brand and 01 black colored tape, which was used to conceal the currency

Date : 07.10.2025
Place: SVPI Airport, Ahmedabad

Akhil
(Akhilesh Kumar Gupta)
Superintendent, Customs(AIU)
SVPI Airport Ahmedabad.

Statement of Shri Ahmad Shaikh Ismail Shaikh (DOB-25.08.1975), Son of Shri Ismail Shaikh, resident of Plot no. 16/16, Gate no. 7, New Collector Compound, Malwani, Malad (W), Mumbai-400095, holding Indian Passport No. U0655324, recorded on 07.10.2025 under Section 108 of the Customs Act, 1962 before the Superintendent (AIU), Customs, SVPI Airport, Ahmedabad.

I, the undersigned Ahmad Shaikh Ismail Shaikh, Son of Shri Ismail Shaikh, resident of Plot no. 16/16, Gate no. 7, New Collector Compound, Malwani, Malad (W), Mumbai-400095, holding Indian Passport No. U0655324, appear before you today i.e. on 07.10.2025 in response to the summons issued to me under Section 108 of the Customs Act, 1962. Before giving my statement, I have been explained the provisions of Section 108 of the Customs Act, 1962, wherein, I have been made to understand that I have to give my true and correct statement. I have been explained that if my statement is found to be false or incorrect, action can be taken against me under the provisions of the Indian Penal Code. I have also been explained that my statement can be used as legal evidence against me or any other person in the Court of law. Now, I give my statement as under:

Before recording my statement, I have been given to understand that this statement of mine is being recorded in connection with inquiry being conducted in the smuggling of Foreign Currency through Sardar Vallabhbhai Patel International Airport, Ahmedabad on 07.10.2025 by myself. On being asked, I state that I am well convergent in English due to my travel business for foreign visits of my customers.

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

Ans:- My name, age and address stated above are true and correct. I am engaged in the work of sales of hair accessories/ wig in Dubai. I have done Matric in Year 1997 can read, write and understand Hindi and English language. My contact number is 9136812933.

Q-2. :- Please give the details of your family residing with you and their profession?

Ans: I live with my wife (home maker) and 02 daughters on the aforesaid address.

Q.3 :- Please provide Aadhaar No. & PAN.

Ans. :- My Aadhaar No. is 274088993199 & PAN No. is BAEPS2185P. I hereby produce my copy of Aadhar Card and PAN card.

Q.5:- As you were going to travel from Ahmedabad to Dubai today by Flight in Flight No. 6e-1477. Please explain the purpose of your visit from Ahmedabad to Dubai today i.e. on 07.10.2025.

Pax



07/10/2025
Superdt / AIU

Ans:- As I already stated that I am engaged in the work of sales of hair accessories/ wig in Dubai. That is why, I have to keep travelling to Dubai.

Q.6:- From where did you get your tickets booked?

Ans:- I have booked my ticket from one of my friend Saiyed and I have made payment in cash to him.

Q.7:- How and from where did you procure the Foreign Currency i.e. US Dollars and how did you make payments to purchase USD?

Ans:- I state that the said US Dollar and Euro were procured from market in Mumbai from various agents in piecemeal during last one month period. I further state that I have made payment in cash in Indian Rupees to purchase the US Dollar and Euro.

Q.8:- Whether you have procured the Foreign Currency i.e. US Dollars from any authorized currency exchequer? If so, please provide the details of the authorized agent(s). Please also produce legitimate documents regarding procurement of the said foreign currency.

Ans:- I state that I have not procured said Foreign Currency i.e. US Dollar from any authorized Agent or currency exchequer. I have purchased the US Dollars in cash from open market. I further state that I have no legitimate documents regarding procurement of foreign currency as the said foreign currency was procured illegally from market.

Q.9:- Please provide the reason for carrying this huge amount of US Dollar currency to Dubai?

Ans:- Sir, I hereby state that I have to purchase the raw material for my hair accessories/ wig business in Dubai in cash. Hence, I opted to carry US Dollars and Euro for the same.

Q.10. Please peruse the panchnama dated 07.10.2025 where the Foreign Currency i.e. US Dollar recovered from you was seized and please offer your comments.

Ans.: On being asked, I peruse the panchnama dated 07.10.2025 where the Foreign Currency i.e. US Dollar were recovered from me and put my dated signature on it in token of having agreed with the proceedings.

Q.11. As most of the currency in the US Dollars was concealed in your checked in bag in black tape by you, please explain why you had concealed the Foreign Currency ?

Ans.: In this regard, I state that I was aware that I could not carry unauthorized purchased Foreign Currency and hence, I had concealed the foreign currency in my

*Per
Ans*

*Supdt / AIU
07/10/2025*

checked in bag as described in the panchnama to mislead the security agencies as well as the Customs department with an intent to smuggle the same.

Q.12. Why did not you disclose the foreign currency being carried by you?

Ans.: In this regard, I have already stated that I have procured unauthorized foreign currency in cash and have attempted to carry the foreign currency illegally to Dubai. Therefore, I have not disclosed and declared the foreign currency which was majorly concealed in the sole of my sandals to smuggle the same out of India.

Q.13:- Please narrate the events on 07.10.2025 at the time of departure at Ahmedabad Airport?

Ans:- On arrival at SVPI Airport at Ahmedabad at about 1200 a.m., I picked up my boarding pass from Boarding counter and dropped one bag as check in baggage. Then I moved to Immigration for clearance. After clearing from Immigration, I crossed security check. Then I moved to the Boarding Gate No. 4 from where my flight no. 6E-1477 was to be boarded and sat there and was waiting for boarding announcement of my flight no. 6E-1477. In between, at around 0100 hrs., I was intercepted by the Customs officers for an inquiry. The customs Officers asked me about any goods or foreign currency kept by me for which I denied. After that, the factual proceedings are as narrated in Panchnama dated 22.01.2025. I confirm and accept that Customs has seized the foreign currency i.e. recovered from my checked in bag and carried to smuggle the same out of India. I further reiterate that I had intentionally not declared the said foreign currency carried by me, before the Customs Authorities during my departure from SVP International Airport Ahmedabad, as I wanted to clear it illicitly and to smuggle it from India to Dubai. I am fully aware that foreign currency in huge amount without any legitimate documents and without declaring before Customs is an offence, under the provisions of Customs Act, 1962 and Regulations. I further state that I also neither filed any Declaration form for declaring Foreign Currency to Customs nor produced any legitimate documents regarding procurement of foreign currency from any authorised currency exchanger.

Q. 13. Please provide the details of your bank accounts and please provide the bank statement for last six months.

Ans.: I have my bank account with Indusind Bank in Mumbai bearing Acct. no. 100008525541 but right now I have no account details and I also unable to provide bank statement right now.

My above statement was recorded in a peaceful and cordial atmosphere and I have given my statement voluntarily. My above statement was recorded on a computer of the Airport Customs office as per my request. While recording my statement no force, threat, pressure or inducement was used and no religious feeling was hurt at any point of time while recording of my statement. I have again read my statement and find that it

Ans

Signature AIU 07/10/2025

has been recorded as per my say and version and is true and correct. In token of the correctness of the facts recorded in my above statement I put my dated signature on all pages of the statement.

Before Me



(Dinesh Kumar)
Superintendent, Customs (AIU),
Ahmedabad



(Ahmad Shaikh Ismail Shaikh)
Plot no. 16/16, Gate no. 7 New
Collector Compound, Malwani, Malad
(W), Mumbai-400095

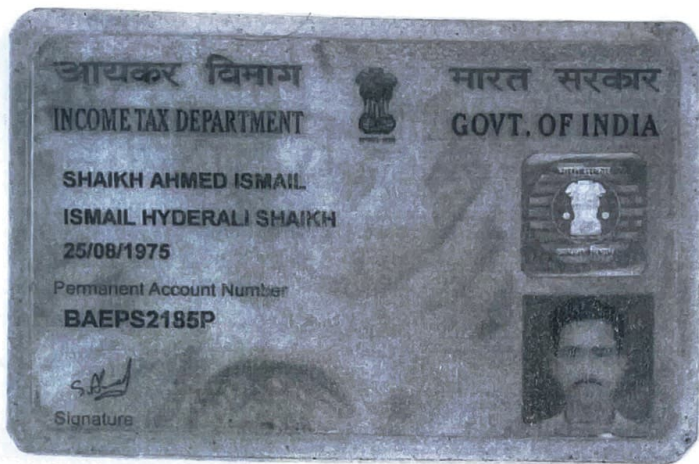
भारत सरकार
GOVERNMENT OF INDIA

अहमद इस्माईल शेख
Ahmed Ismail Shaikh
जन्म तारीख/DOB: 25/08/1975
पुरुष/ MALE
Mobile No: 9773292111

2740 8899 3199
VID : 9136 2585 3658 1114

MEERA AADHAAR, MERI PEHCHAN

Pax 



Handwritten signature



IndiGo

SHAIKH/AHMEDSHAIKH I
AHMEDABAD

To DUBAI

(I)

Flight 6E1477	Gate - 2	Boarding Zone 3	Seat 9B	Boarding Time 0155 Hrs
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Date: 07 OCT 2025 Departure: 0255 Hrs Services: NIL

Seq: 0056



Gate is subject to change and will close
25 minutes prior to departure

P₁

P₂

Pax



**OFFICE OF THE DEPUTY COMMISSIONER OF CUSTOMS
(AIR INTELLIGENCE UNIT)
SVPI AIRPORT, AHMEDABAD.**

DIN NO. - 20251071MN000000B870
F.No. VIII/10-48/AIU/B/2025-26

ARREST MEMO

I, Akhilesh Kumar Gupta, Superintendent of Customs, AIU, Ahmedabad in exercise of powers vested under Section 104 of the Customs Act, 1962, arrest you today on 08/10/2025 at 11:00 am at SVP International Airport, Ahmedabad as I have reason to believe that you have knowingly involved yourself (as International Passenger) in illegal export of Foreign Currency equivalent to INR 50,62,500/- (298 notes of denomination 100 Euro, 01 notes of denomination 200 Euro and 225 notes of denomination 100 USD, as on 07/10/2025, smuggled by you, as per the seizure, Panchnama drawn on 07/10/2025 on arrival at Ahmedabad from Indigo Flight 6E-1477, Ahmedabad to Dubai and not having proper proof of legitimate export of said currency by way of involving in organized smuggling of currency by adopting modus operandi i.e. by way of concealment in checked in bag and thereby attempted illegal clearance and evasion of Customs duty chargeable on the above stated goods.

Further you are the person who was knowingly involved in carrying, depositing, harbouring, keeping, concealing or in any other manner dealing with the said consignment of Foreign Currency equivalent to INR 50,62,500/- (298 notes of denomination 100 Euro, 01 notes of denomination 200 Euro and 225 notes of denomination 100 USD, attempted to be smuggled by you, which you knew or had reasons to believe were liable for confiscation under Section 111 of the Customs Act, 1962. You were in possession of the gold carried by you, to evade the payment of custom duty, which ultimately resulted in the seizure of Foreign Currency equivalent to INR 50,62,500/-.

The offence is committed as admitted by you in your statement recorded on 07/10/2025, under Section 108 of the Customs Act, 1962. You have therefore committed an offence punishable under 135 of the Customs Act, 1962, and therefore you are arrested under section 104 of the Customs Act, 1962.

Akhilesh
08/10/2025

(Akhilesh Kumar Gupta)
Superintendent of Customs
(AIU), SVPI Airport, Ahmedabad

To,
Shri Ahmad Shaikh Ismail Shaikh,
Son of Shri Ismail Shaikh,
resident of Plot no. 16/16, Gate no. 7, New Collector Compound
Malwani, Malad (W), Mumbai-400095

ANNEXURE-A

- (1) THE ACCUSED SHALL DEPOSIT A SUM OF RS. 50,000/- (RUPEES FIFTY THOUSAND ONLY) FOR RELEASE ON BAIL ON FULLFILLMENT OF THE SAID TERMS THE FOLLOWING CONDITIONS ARE IMPOSED.
- (2) THAT THE ACCUSED SHALL MARK HIS PRESENCE BEFORE THE AIU SECTION, SVPIA, CUSTOMS, AHMEDABAD, IN EACH MONTH DURING 01ST DAY TO 5TH DAY OF EACH MONTH FOR FURTHER INVESTIGATION TILL FINALIZATION OF INVESTIGATION.
- (3) THE ACCUSED SHALL NOT LEAVE THE COUNTRY WITHOUT PERMISSION FROM THE DEPARTMENT.
- (4) THE ACCUSED SHALL FULLY CO-OPERATE WITH THE INVESTIGATING OFFICER.

Ahli
(Akhilesh Kumar Gupta)
SUPERINTENDENT(AIU),
CUSTOMS, SVPIA, AHMEDABAD.