

F.No.: VIII/10-51/SVPIA-C/O&amp;A/HQ/2025-26



प्रधान आयुक्त का कार्यालय, सीमा शुल्क, अहमदाबाद

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Date:11.10.2025

**DIN:20251171MN0000333A1E**

### **SHOW CAUSE NOTICE**

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

On the basis of passenger profiling, the officers of Air Intelligence Unit (AIU), SVPIA, Customs Ahmedabad, intercepted a male passenger named **Shri Kutbuddin Bagidorawala**, S/o Shri Shabbir Husain Bagidorawala (hereinafter referred to as the said “passenger/Noticee”), holding Passport Number X3494585, aged 42 years (DOB : 15.04.1983), residing at C/o Shabbir Husain Bagidorawala, Saifee pura, Nai Abadi, Banswara (Rural), Banswara, Rajasthan-327 001, India (address as per passport/Aadhaar), arrived by Fly Dubai Airlines Flight No. FZ 064 from Kuwait to Dubai (Seat No. 28A) and flight No. FZ437 from Dubai to Ahmedabad (Seat No.16A) on 27.05.2025, at the arrival hall of the Terminal-2 of SVPIA, Ahmedabad, while he was attempting to exit through green channel without making any declaration to the Customs. 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 27.05.2025 (**RUD – 01**).

**2.** The passenger Mr. Kutbuddin Bagidorawala is carrying one bag Pack (Green Colour) as cabin luggage and one trolley bag (light green Colour) and one carton box as checked in baggage. The officers asked the passenger whether he was carrying any contraband/dutiable goods in person or in baggage to which he denied. The AIU officer informs the said passenger that he along with his accompanied officers would be conducting his personal search and detailed examination of his baggage. The AIU officers scan the checked in baggage of the passenger in the X-Ray baggage scanning machine, which is installed near AIU Office at Arrival Hall, Terminal II, SVPI Airport, Ahmedabad. However, nothing objectionable was found during scanning of his baggage.

**2.1** The AIU officers offer their personal search to the passenger, but the passenger denied the same and told that he was full trust on the AIU officers. Now, the AIU officer asked the passenger whether he wanted to be checked in front of an Executive Magistrate or Superintendent of Customs, in reply to which the passenger gives his consent to be searched in front of the Superintendent of Customs. Now, the AIU officers asked the said passenger to pass through the Door Frame Metal Detector (DFMD) Machine installed near the AIU Office, in the Arrival Hall of Terminal 2 building, after removing all metallic objects from his body/clothes. Further, the passenger readily kept mobile, wallet (kept in the jacket that he was wearing) and handbag in a plastic tray and passed through the DFMD machine. During DFMD, strong beep sound was heard from the metal detector machine indicating the presence of objectionable/ metal item on his body/ clothes.

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Thereafter, the AIU officer again asked the passenger if he has anything to declare to the customs to which the passenger again denied. Further, during detailed frisking of the passenger i.e. Kutbuddin Bagidorawala, the officers recovered one thick gold kadiwali chain concealed inside the chain pocket of the handkerchief from the left pocket of the jeans that he was wearing. At the outset the same appears to be made of 24 Kt gold. The photograph of the recovered thick gold kadiwali chain is as below: -



**2.2** Thereafter, the officers called the Government Approved Valuer (Shri Kartikey Vasantrai Soni) in presence of panchas at around 10:00 AM on 27.05.2025 and informs him that a thick gold kadiwali chain has been recovered from a passenger and hence, he needs to come to the Airport for testing and valuation of the said chain. After some time Shri Kartikey Soni Vasantrai came to the airport. The AIU officer introduces the panchas as well as the passenger to the Shri Kartikey Soni Vasantrai, Government Approved Valuer. After that Shri Kartikey Vasantrai Soni weighs the above said thick gold kadiwali chain. photograph of the same is as under:



**2.3** Further, the valuer Shri Kartikey Soni Vasantrai starts testing of the gold for its purity and valuation, the valuer vide its report No. 222/2025-26 dated 27.05.2025 (**RUD-2**) confirms that the said thick gold kadiwali chain was made of pure gold having purity 999.0/24kt. He further calculates the value of these gold items as per the Notification No. 34/2025-Customs (N.T.) dated 15.05.2025 (gold) and Notification No. 27/2024-Customs (N.T.) dated 16.05.2025 (exchange rate). The details of the gold recovered from the passenger are as under:

Details of Gold Items	Pcs.	Certificate No.	Net Weight in Gram	Purity	Market Value (Rs)	Tariff Value (Rs)
Gold Kadiwali Chain	1	222/2025-26	250.00	999.0/24Kt	24,87,000/-	22,20,480/-

**Seizure of The Above Gold Kadiwali Chain: -**

3. The said Gold Kadiwali Chain totally weighing 250.00 grams derived from concealed inside the chain pocket of the handkerchief from the left pocket of the jeans of the passenger without any legitimate Import documents inside the Customs Area, therefore the same falls under the category of Smuggled Goods and stands liable for confiscation under the Customs Act, 1962. Therefore, the said gold items totally weighing 250.00 grams, having purity of 999.0/24 KT, having tariff value of Rs. 22,20,480/- (Rupees Twenty Two Lakhs Twenty Thousand Four hundred Eighty Only) and Market value of Rs.24,87,000/- (Rupees Twenty Four Lakhs Eighty Seven Thousands only) as on 27.05.2025 was placed under **seizure vide Order dated 27.05.2025** issued under the provisions of Section 110(1) and (3) of the Customs Act, 1962 under reasonable belief that the subject gold items are liable for confiscation under Section 111 of the Customs Act, 1962.

Further, under Section 111 of the Customs Act, 1962, the Handkerchief having chain pocket, of the passenger, inside of which, the said thick gold kadiwali chain was recovered used for packing and concealing the above mentioned gold, which was attempted to be smuggled into India in violation of the Customs Act, 1962 and therefore the same was also placed under seizure vide the same **Seizure Order Dated 27.05.2025 (RUD-3)**.

**Statement of Shri Kutbuddin Bagidorwala: -**

4. Statement of **Shri Kutbuddin Bagidorwala** was recorded on **27.05.2025(RUD-4)**, wherein he inter alia stated that personal details like name, address, family details, mobile number and bank account statement as mentioned in the statement and stated that he is presently residing at Saifeepura, Nai Abadi, Banswara, Pin-327001, Rajasthan, India. He studied up to Ninth (9th) standard and doing the work of Electrician at Kuwait. He can read, write and understand English and Hindi languages. He submitted copy of his AADHAR Card No. 4057 7922 7417. He reside with his wife at residential address at of Banswara as stated above. His monthly family income at Kuwait is approx. Rs. 30,000/-.

4.1 He perused the Panchnama dated 27.05.2025 drawn at Terminal-2 of SVPI Airport, Ahmedabad and he stated that he was present at AIU, SVPIA, Customs, Ahmedabad during entire course of the said panchnama proceedings and agreed with the contents of the said Panchnama and stated that the facts narrated therein are true and correct.

4.2 On being asked, he stated that he had been working at Kuwait as an Electrician for more than 10 years. He has work permit valid till 27.05.2026. In a single ticket of his present air travelling, two flights of Fly Dubai airlines was booked for his journey i.e. from Kuwait to Dubai (Flight No. FZ064) and Dubai to Ahmedabad (Flight No. FZ437).

4.3 He confirmed the events narrated in the panchnama drawn on 27.05.2025 at Terminal-2, SVPI Airport, Ahmedabad by the AIU officers of Customs, at around 03:40 AM on 27.05.2025 in presence of the panchas intercepted him with his baggage when he tried to exit the Green Channel at arrival hall of terminal 2 of Sardar Vallabhbhai Patel International Airport (SVPI) Ahmedabad and intercepted him for personal search and examination of his baggage in presence of two independent Panchas when he was about to exit through the green

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channel. The Customs officers asked him whether he is carrying any dutiable goods or any restricted goods or any prohibited goods or any other declarable items and he wish to declare that before Customs Authorities, in reply he denied and informed that he has nothing to declare as he is not carrying any dutiable goods or any restricted goods with him.

He also confirmed that during frisking of his body, the AIU officers in presence of the panchas recovered one thick gold kadiwali chain concealed inside the chain pocket of the handkerchief from the left pocket of the jeans that he has worn. Thereafter, the item recovered from his possession was examined by the Government Approved Valuer for testing and valuation. After testing, the valuer vides his report Nno.222/2025-26 dated 27.05.2025, informed that the said one thick gold kadiwali chain recovered from his possession is made of Pure Gold having purity 999.00/24 Karat and having weight 250 grams, Market Value of Rs. 24,87,000/- and Tariff Value of Rs. 22,20,480/-. Further, the officers seized the same one thick gold kadiwali chain during Panchnama dated 27.05.2025 under the provision of the Customs Act, 1962. The Officer on the reasonable belief that the above said gold item recovered from him has been attempted to smuggle inside India by way of concealment/hiding with an intent to evade payment of Customs duty which was a clear violation of the provisions of Customs Act, 1962 is liable for confiscation as per the provisions of Customs Act, 1962, and hence, the same was placed under seizure.

**4.4** On further inquiry, he did not produce any bill/invoice in respect of the said gold item and he would also not be able to produce it in future. The said one gold kadi wali chain was given to him by one person at Kuwait Airport and he did not know his name. He was given directions to hand over the same to the person who will come to receive the same at outside Ahmedabad Airport. He did not have the details about the same. He agreed to bring the said thick gold kadiwali chain to Ahmedabad Airport, in lieu of monetary consideration of Rs.15,000/-. He stated that he was given directions to opt for green channel without declaring the dutiable goods. He was told that if he opted for red channel, he has to pay Customs Duty before customs and therefore he opted for green channel with a view to evade payment of customs duty. He also knew that illegally carrying gold without declaring to Customs is liable for seizure therefore, he had concealed the said one thick gold kadiwali chain inside the chain pocket of the handkerchief and put it inside his left pocket of the jeans.

**4.5** On further inquiry, on being asked whether he was aware about the provisions of the Customs for import of Gold in any form, he stated that he know that smuggling of gold without payment of customs duty is an offence but as he had told with an intention to evade customs duty, so he tried to smuggle the gold by carrying this gold kadiwali chain having purity (999.0/ 24 Kt.) by way of concealing/ hiding the same. He further stated that as he was trying to evade payment of customs duty and smuggle the gold by concealing/hiding the same, he did not declare the goods brought by him before the Customs officer. He was fully aware that clearing Gold in any form in excess of the eligible quantities for passenger without declaring before Customs, with an intent to evade payment of customs duty is an offence, under the provisions of Customs Act, 1962, Foreign Trade Policy, 2023 and Rules and Regulations made there under. He also did not file any Declaration form for declaring dutiable goods i.e. one gold kadi wali chain to Customs, carried by me on 27.05.2025 at SVPI Airport, Ahmedabad. He reiterated that he had intentionally not declared the said 250 grams gold item valued at Rs.24,87,000/- as Market Value and Rs.22,20,480/- as Tariff Value, before the Customs Authorities on his arrival at SVP International Airport



Ahmedabad, as he wanted to clear it illicitly and evade payment of Customs duty. He was fully aware that clearing Gold in such large commercial quantities without declaring before Customs, with an intent to evade payment of customs duty is an offence, under the provisions of Customs Act, 1962, Foreign Trade Policy, 2023 and Rules and Regulations made there under.

### **Summation:**

5. The aforementioned proceedings indicates that **Shri Kutbuddin Bagidorwala** attempted to smuggle the aforesaid gold into India and thereby rendered the aforesaid gold having tariff value of Rs.22,20,480/- (Rupees Twenty Two Lakhs Twenty Thousand Four hundred Eighty Only) and Market value of Rs.24,87,000/- (Rupees Twenty Four Lakhs Eighty Seven Thousands 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 27.05.2025 issued under the Provisions of Section 110(1) and (3) of the Customs Act, 1962. Further, the Handkerchief having chain pocket, of the passenger, inside of which, the said thick gold kadiwali chain was recovered used for packing and concealing the above mentioned **Gold Kadiwali Chain** form were also liable for confiscation under the provisions of the Customs Act, 1962 and therefore the same was also placed under seizure vide the same seizure order dated 27.05.2025 issued under the Provisions of Section 110(1) and (3) of the Customs Act, 1962.

### **6. Legal Provisions Relevant to the Case :**

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

**6.1** In terms of Para 2.26 (a) of the Foreign Trade Policy 2015-20, only bona fide household goods and personal effects are allowed to be imported as part of passenger baggage as per limits, terms and conditions thereof in Baggage Rules notified by the Ministry of Finance. Gold can be imported by the banks (Authorized by the RBI) and agencies nominated for the said purpose under Para 4.41 of the Chapter 4 of the Foreign Trade Policy or any eligible passenger as per the provisions of Notification no. 50/2017-Customs dated 30.06.2017 (Sr. No. 356). As per the said notification "Eligible Passenger" means passenger of Indian Origin or a passenger holding valid passport issued under the Passport Act, 1967, who is coming to India after a period of not less than 6 months of stay abroad.

**6.2** As per Section 3(2) of the Foreign Trade (Development and Regulation) Act, 1992 the Central Government may by Order make provision for prohibiting, restricting or otherwise regulating, in all cases or in specified classes of cases and subject to such exceptions, if any, as may be made by or under the Order, the import or export of goods or services or technology.

**6.3** As per Section 3(3) of the Foreign Trade (Development and Regulation) Act, 1992 all goods to which any Order under sub-section (2) applies shall be deemed to be goods the import or export of which has been prohibited under section 11 of the Customs Act, 1962 (52 of 1962) and all the provisions of that Act shall have effect accordingly.

**6.4** As per Section 11(1) of the Foreign Trade (Development and Regulation) Act, 1992 no export or import shall be made by any person except in accordance with the provisions of this Act, the rules and orders made thereunder and the foreign trade policy for the time being in force.

**The Customs Act, 1962:**

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

**6.6** As per Section 2(22), of Customs Act, 1962 definition of 'goods' includes-

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

**6.7** As per Section 2(33) of Customs Act 1962, prohibited goods means any goods the import or export of which is subject to any prohibition under this Act or any other law for the time being in force.

**6.8** As per Section 2(39) of the Customs Act 1962 'smuggling' in relation to any goods, means any act or omission, which will render such goods liable to confiscation under Section 111 or Section 113 of the Customs Act 1962.

**6.9** As per Section 11(3) of the Customs Act, 1962 any prohibition or restriction or obligation relating to import or export of any goods or class of goods or clearance thereof provided in any other law for the time being in force, or any rule or regulation made or any order or notification issued thereunder, shall be executed under the provisions of that Act only if such prohibition or restriction or obligation is notified under the provisions of this Act, subject to such exceptions, modifications or adaptations as the Central Government deems fit.

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

**6.11** As per Section 110 of Customs Act, 1962 if the proper officer has reason to believe that any goods are liable to confiscation under this Act, he may seize such goods.

**6.12** Section 111. Confiscation of improperly imported goods, etc.:

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

- (a) any goods imported by sea or air which are unloaded or attempted to be unloaded at any place other than a customs port or customs airport appointed under clause (a) of section 7 for the unloading of such goods;*
- (b) any goods imported by land or inland water through any route other than a route specified in a notification issued under clause (c) of section 7 for the import of such goods;*
- (c) any dutiable or prohibited goods brought into any bay, gulf, creek or tidal river for the purpose of being landed at a place other than a customs port;*
- (d) any goods which are imported or attempted to be imported or are*

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*brought within the Indian customs waters for the purpose of being imported, contrary to any prohibition imposed by or under this Act or any other law for the time being in force;*

- (e) any dutiable or prohibited goods found concealed in any manner in any conveyance;*
- (f) any dutiable or prohibited goods required to be mentioned under the regulations in an import manifest or import report which are not so mentioned;*
- (g) any dutiable or prohibited goods which are unloaded from a conveyance in contravention of the provisions of section 32, other than goods inadvertently unloaded but included in the record kept under sub-section (2) of section 45;*
- (h) any dutiable or prohibited goods unloaded or attempted to be unloaded in contravention of the provisions of section 33 or section 34;*
- (i) any dutiable or prohibited goods found concealed in any manner in any package either before or after the unloading thereof;*
- (j) any dutiable or prohibited goods removed or attempted to be removed from a customs area or a warehouse without the permission of the proper officer or contrary to the terms of such permission;*
- (k) any dutiable or prohibited goods imported by land in respect of which the order permitting clearance of the goods required to be produced under section 109 is not produced or which do not correspond in any material particular with the specification contained therein;*
- (l) any dutiable or prohibited goods which are not included or are in excess of those included in the entry made under this Act, or in the case of baggage in the declaration made under section 77;*
- (m) any goods which do not correspond in respect of value or in any other particular with the entry made under this Act or in the case of baggage with the declaration made under section 77 [in respect thereof, or in the case of goods under transshipment, with the declaration for transshipment referred to in the proviso to sub-section (1) of section 54];*
- (n) any dutiable or prohibited goods transitted with or without transshipment or attempted to be so transitted in contravention of the provisions of Chapter VIII;*
- (o) any goods exempted, subject to any condition, from duty or any prohibition in respect of the import thereof under this Act or any other law for the time being in force, in respect of which the condition is not observed unless the non-observance of the condition was sanctioned by the proper officer;*
- (p) any notified goods in relation to which any provisions of Chapter IV-A or of any rule made under this Act for carrying out the purposes of that Chapter have been contravened.*

### **6.13 Section 112. Penalty for improper importation of goods etc.:**

any person,

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*(a) who, in relation to any goods, does or omits to do any act which act or omission would render such goods liable to confiscation under Section 111, or abets the doing or omission of such an act, or*

*(b) who acquires possession of or is in any way concerned in carrying, removing, depositing, harboring, keeping, concealing, selling or purchasing or in any manner dealing with any goods which he knows or has reason to believe are liable to confiscation under Section 111, shall be liable to penalty.*

6.14 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.*

**6.15** As per Section 123 of Customs Act 1962,

*(1) where any goods to which this section applies are seized under this Act in the reasonable belief that they are smuggled goods, the burden of proving that they are not smuggled goods shall be-*

*(a) in a case where such seizure is made from the possession of any person -*

*(i) on the person from whose possession the goods were seized; and*

*(ii) if any person, other than the person from whose possession the goods were seized, claims to be the owner thereof, also on such other person;*

*(b) in any other case, on the person, if any, who claims to be the owner of the goods so seized.*

*(2) This section shall apply to gold, and manufactures thereof, watches, and any other class of goods which the Central Government may by notification in the Official Gazette specify.*

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

### **Customs Baggage Rules and Regulations:**

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

**6.18** As per Rule 5 of the Baggage Rules, 2016, a passenger residing abroad for more than one year, on return to India, shall be allowed clearance free of duty in his bon-fide baggage of jewellery upto weight, of twenty grams with a value cap of Rs. 50,000/- if brought by a gentlemen passenger and forty grams with a value cap of one lakh rupees, if brought by a lady passenger.

### **Notifications under Foreign Trade Policy and the Customs Act, 1962:**

**6.19** As per Notification no. 49/2015-2020 dated 05.01.2022, gold in



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any form includes gold in any form above 22 carats under Chapter 71 of the ITC (HS), 2017, Schedule-1 (Import Policy) and import of the same is restricted.

**6.20** Notification No. 50 /2017 –Customs New Delhi, the 30th June, 2017 G.S.R. (E).- In exercise of the powers conferred by sub-section (1) of section 25 of the Customs Act, 1962 (52 of 1962) and sub-section (12) of section 3, of Customs Tariff Act, 1975 (51 of 1975), and in supersession of the notification of the Government of India in the Ministry of Finance (Department of Revenue), No. 12/2012 -Customs, dated the 17th March, 2017 published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R. 185 (E) dated the 17th March, 2017, except as respects things done or omitted to be done before such supersession, the Central Government, on being satisfied that it is necessary in the public interest so to do, hereby exempts the goods of the description specified in column (3) of the Table below or column (3) of the said Table read with the relevant List appended hereto, as the case may be, and falling within the Chapter, heading, sub-heading or tariff item of the First Schedule to the said Customs Tariff Act, as are specified in the corresponding entry in column (2) of the said Table, when imported into India,- (a) from so much of the duty of customs leviable thereon under the said First Schedule as is in excess of the amount calculated at the standard rate specified in the corresponding entry in column (4) of the said Table; and (b) from so much of integrated tax leviable thereon under sub-section (7) of section 3 of said Customs Tariff Act, read with section 5 of the Integrated Goods and Services Tax Act, 2017 (13 of 2017) as is in excess of the amount calculated at the rate specified in the corresponding entry in column (5) of the said Table, subject to any of the conditions, specified in the Annexure to this notification, the condition number of which is mentioned in the corresponding entry in column (6) of the said Table:

	Chapter or Heading or sub-heading or tariff item	Description of goods	Standard rate	Condition No.
356.	71or 98	(i) Gold bars, other than tola bars, bearing manufacturer’s or refiner’s engraved serial number and weight expressed in metric units, and gold coins having gold content not below 99.5%, imported by the eligible passenger (ii) Gold in any form other than (i), including tola bars and ornaments, but excluding ornaments studded with stones or pearls	10%	41

**Condition no. 41 of the Notification:**

If,- 1. (a) the duty is paid in convertible foreign currency; (b) the quantity of import does not exceed ten kilograms of gold and one hundred kilograms of silver per eligible passenger; and 2. the gold or silver is,- (a)carried by the eligible passenger at the time of his arrival in India, or (b) the total quantity of gold under items (i) and (ii) of Sr. No. 356 does not exceed one kilogram and the quantity of silver under Sr. No. 357 does not exceed ten kilograms per eligible passenger; and (c ) is taken delivery of from a customs bonded warehouse of the State Bank of India or the Minerals and Metals Trading Corporation Ltd., subject to the conditions 1 ; Provided that such eligible

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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.

7. From the above paras, it appears that during the period relevant to this case, import of gold in any form (gold having purity above 22 kt.) was restricted as per DGFT notification and import was permitted only by nominated agencies. Further, it appears that import of goods whereas it is allowed subject to certain conditions are to be treated as prohibited goods under section 2(33) of the Customs Act, 1962 in case such conditions are not fulfilled. As such import of gold is not permitted under Baggage and therefore the same is liable to be held as prohibited goods.

8. **Contravention and Violation of Laws:**

**It therefore appears that:**

- (i) **Shri Kutbuddin Bagidorawala** had attempted to smuggle/improperly import gold totally weighing 250.00 grams, having purity of 999.0/24 KT, having tariff value of Rs. 22,20,480/- (Rupees Twenty Two Lakhs Twenty Thousand Four hundred Eighty Only) and Market value of Rs.24,87,000/- (Rupees Twenty Four Lakhs Eighty Seven Thousands only) recovered from concealed inside the chain pocket of the handkerchief from the left pocket of the jeans of the passenger, with a deliberate intention to evade payment of Customs duty and fraudulently circumventing the restrictions and prohibitions imposed under the Customs Act, 1962 and other allied Acts, Rules and Regulations. The said passenger, **Shri Kutbuddin Bagidorawala** had knowingly and intentionally smuggled the said gold by way of concealment inside the chain pocket of the handkerchief from the left pocket of the jeans having Gross weight 250.00 grams, on his arrival by Fly Dubai Airlines Flight No. FZ 064 from Kuwait to Dubai (Seat No. 28A) and flight No. FZ437 from Dubai to Ahmedabad (Seat No.16A) on 27.05.2025 at Terminal-2 SVPIA Ahmedabad, with an intent to clear it illicitly to evade payment of Customs duty. Therefore, the improperly imported gold by **Shri Kutbuddin Bagidorawala**, by way of concealment inside the chain pocket of the handkerchief from the left pocket of the jeans of the passenger and without declaring it to Customs on arrival in India cannot be treated as Bonafide household goods or personal effects. **Shri Kutbuddin Bagidorawala** has thus contravened the Foreign Trade Policy 2015-20 and Section 11(1) of the Foreign Trade (Development and Regulation) Act, 1992 read with Section 3(2) and 3(3) of the Foreign Trade (Development and Regulation) Act, 1992, as amended.
- (ii) **Shri Kutbuddin Bagidorawala** by not declaring the gold brought by him in the form of one thick gold kadiwali chain concealed inside the chain

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pocket of the handkerchief from the left pocket of the jeans that he was wearing totally weighing 250.00 grams having purity 999.0/24 KT, which included dutiable and restricted/prohibited goods to the proper officer of the Customs has contravened Section 77 of the Customs Act, 1962 read with Regulation 3 of Customs Baggage Declaration Regulations, 2013.

- (iii) The improperly imported/smuggled gold by **Shri Kutbuddin Bagidorawala**, in the form of one thick gold kadiwali chain totally weighing 250.00 grams having purity 999.0/24 KT that was recovered from inside the concealed inside the chain pocket of the handkerchief from the left pocket of the jeans, before arriving from Dubai to SVPI Airport, Ahmedabad, on 27.05.2025 via Fly Dubai Airlines (Seat No. 16A) at Terminal-2, SVPIA Ahmedabad on 27.05.2025, for the purpose of the smuggling without declaring it to the Customs is thus liable for confiscation under Section 111(d), 111(f), 111(i), 111(j), 111(l) and 111(m) read with Section 2 (22), (33), (39) of the Customs Act, 1962 and further read in conjunction with Section 11(3) of Customs Act, 1962.
- (iv) **Shri Kutbuddin Bagidorawala**, by the above-described acts of omission/commission and/or abetment has rendered himself liable for penalty under Section 112 of Customs Act, 1962.
- (v) The Handkerchief having chain pocket of the passenger, inside of which, the said thick gold kadiwali chain was recovered used for packing and concealing the above-mentioned gold by **Shri Kutbuddin Bagidorawala** were also liable for confiscation under the provisions of Section 119 of the Customs Act, 1962.
- (vi) As per Section 123 of Customs Act 1962, the burden of proving that the said Gold (Kadiwali chain) totally weighing 250.00 grams that recovered from one thick gold kadiwali chain concealed inside the chain pocket of the handkerchief from the left pocket of the jeans of the passenger, **Shri Kutbuddin Bagidorawala** who arrived from flight No. FZ437 (Seat No.16A) from Dubai to SVPI Airport, Ahmedabad on 27.05.2025 at Terminal-2, SVPIA Ahmedabad are not smuggled goods, is upon **Shri Kutbuddin Bagidorawala**, who is the Noticee in this case.

9. Now therefore, the Noticee i.e. **Shri Kutbuddin Bagidorawala**, is hereby called upon to show cause in writing to the Additional/Joint Commissioner of Customs, having his office located at 1<sup>st</sup>Floor, 'Custom House' Building, Opp. Old High Court, Navrangpura, Ahmedabad-380 009, as to why:

- (i) The Gold Kadiwali Chain weighing 250.00 grams having purity 999.0/24 KT, having tariff value of Rs. 22,20,480/- (Rupees Twenty Two Lakhs Twenty Thousand Four hundred Eighty Only) and Market value of Rs.24,87,000/- (Rupees Twenty Four Lakhs Eighty Seven Thousands only) recovered from one thick gold kadiwali chain concealed inside the chain pocket of the handkerchief from the left pocket of the jeans of the passenger, **Shri Kutbuddin Bagidorawala**, who arrived from flight No. FZ437 (Seat No.16A) from Dubai to SVPI Airport, Ahmedabad on 27.05.2025 at Terminal-2 of SVPIA Ahmedabad, placed under seizure under panchnama proceedings dated 27.05.2025 and Seizure Memo Order

F.No.: VIII/10-51/SVPIA-C/O&amp;A/HQ/2025-26

dated 27.05.2025, should not be confiscated under the provision of Section 111(d), 111(f), 111(i) , 111(j), 111(l) and 111(m) of the Customs Act, 1962;

- (ii) The Handkerchief having chain pocket of the passenger, inside of which, the said thick gold kadiwali chain was recovered used for concealing the above-mentioned gold by **Shri Kutbuddin Bagidorawala** placed under seizure under panchnama proceedings dated 27.05.2025 and Seizure Memo Order dated 27.05.2025, should not be confiscated under the provisions of Section 119 of the Customs Act, 1962.
- (iii) Penalty should not be imposed upon **Shri Kutbuddin Bagidorawala**, under the provisions of Section 112 of the Customs Act, 1962, for the omissions and commissions mentioned hereinabove.

**10. Shri Kutbuddin Bagidorawala**, is further required to state specifically in the written reply as to whether he wishes to be heard in person before the case is adjudicated. If no specific mention is made about this in the written reply, it shall be presumed that he does not wish to be heard in person in his submission; it would be presumed that he does not desire a personal hearing. **Shri Kutbuddin Bagidorawala** should produce at the time of showing cause, all the evidences which he intends to reply upon in defense.

**11.** The noticee, **Shri Kutbuddin Bagidorawala** is further required to note that the reply should reach within 30 (thirty) days or within such extended period as may be allowed by the adjudicating authority. If no cause is shown against the action proposed above within 30 days from the receipt of this show cause notice or if anyone does not appear before the adjudicating authority as and when the case is posted for hearing, the case is liable to be decided ex-parte on the basis of facts and evidences available on record.

**12.** This show cause notice is issued without prejudice to any other action that may be taken against the notice(s), under this Act or any other law for the time being in force, or against any other company, person(s), goods and conveyances whether named in this notice or not.

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

**14.** 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: 10-11-2025  
21:04:56

(Shree Ram Vishnoi)  
Additional Commissioner  
Customs Ahmedabad

**DIN:20251171MN0000333A1E**

**F. No. VIII/10-51/SVPIA-C/O&A/HQ/2025-26**

**Date-10/11/2025**

F.No.: VIII/ 10-51/SVPIA-C/O&A/HQ/2025-26

By Speed Post/ Email

To  
  
**Shri Kutbuddin Bagidorawala,**  
C/o Shabbir Husain Bagidorawala,  
Saifee Pura, Nai Abadi, Banswara (Rural),  
Banswara, Rajasthan-327001

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. F.No.: VIII/10-51/SVPIA-C/O&A/HQ/2025-26 dated 10.11.2025 issued to **Mr. Kutbuddin Bagidorawala** S/o Shri Shabbir Husain Bagidorawala, residing at C/o Shabbir Husain Bagidorawala, Saifee pura, Nai Abadi, Banswara (Rural), Banswara, Rajasthan-327 001, India for attempting to smuggle gold kadiwali chain having net weight of 250.00 gms:

Sr. No	Document	Remarks
1	Panchnama drawn on 27.05.2025 at SVP International Airport, Ahmedabad	Copy enclosed
2.	Valuation Certificate No. 222/2025-26 dated 27.05.2025 issued by Shri Soni Kartikey Vasantrai, Government Approved Valuer.	Copy enclosed
3.	Seizure Memo Order dated 27.05.2025 issued under Section 110(1) & (3) of the Customs Act, 1962 in respect of the gold kadiwali chain weighing 250.00 grams and packing and concealment material.	Copy enclosed
4.	Statement dated 27.05.2025 of Shri Kutbuddin Bagidorawala	Copy enclosed



**OFFICE OF THE ASSISTANT COMMISSIONER OF CUSTOMS**  
**::AIR INTELLIGENCE UNIT ::**  
**SARDAR VALLABHBHAI PATEL INTERNATIONAL AIR PORT**  
**AHMEDABAD 38 00 04**

**PHONE (079) 22 86 00 34 FAX (079) 22 86 00 35**

F. No. VIII/10-14/AIU/C/2025-26

Date: 27.05.2025

**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 One Gold Kadiwali Chain weighing 250.00 Grams having purity (999.0/24 Kt), having tariff value of Rs. 22,20,480/- (Rupees Twenty Two Lakhs Twenty Thousand Four hundred Eighty Only) and Market value of Rs.24,87,000/- (Rupees Twenty Four Lakhs Eighty Seven Thousands only) as on 27.05.2025, smuggled by Mr. Kutbuddin Bagidorawala, under seizure on the reasonable belief that the said goods are liable for confiscation under Section 111 of the Customs Act, 1962, due to the reason that the said goods have been attempted to be smuggled into India through SVPI Airport, Ahmedabad by Mr. Kutbuddin Bagidorawala, in form of Gold Kadiwali Chain weighing 250.00 grams recovered, concealed inside the chain pocket of the handkerchief from the left pocket of the jeans that he was wearing and the same was recovered during the course of Panchnama dated 27.05.2025 drawn at SVPI Airport, Ahmedabad.

2. The gold which was recovered from Mr. Kutbuddin Bagidorawala, is being seized as under:

Details of gold Items	PCS	Certificate no.	Net Weight in Gram	Purity	Market value (Rs)	Tariff Value (Rs)
Gold Kadiwali Chain	1	222/2025-26	250.00	999.0 24Kt	24,87,000/-	22,20,480/-

3. Further, in exercise of powers conferred under Section 111 of the Customs Act, 1962, I, the undersigned, order to place the Handkerchief having chain pocket, of the passenger, inside of which, the said thick gold kadiwali chain was recovered, under seizure on the reasonable belief that the same was used for concealment of the above-mentioned Gold which was attempted to be smuggled into India in violation of the Customs Act, 1962.

Date : 27.05.2025  
Place: SVPI Airport, Ahmedabad

*(Signature)*  
27/5/25  
(Sheetal Parmar)  
Superintendent, Customs(AIU)  
SVPI Air Port, Ahmedabad

P1- J194  
27-5-25

P2- *(Signature)*  
27/05/25

COPY Received  
27/05/2025



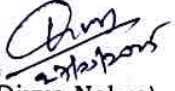
**Panchanama dated 27.05.2025 drawn at the Arrival Hall of  
Terminal 2 of SVPI Airport, Ahmedabad**

Sr. No.	Name & Address of the Panchas	Age in yrs	Occupation
1.	Jigar Ajitbhai Vaghela (Aadhar No. : 9361 4348 1673)	27	Service
2.	Mantra Bharatkumar Chokshi (Aadhar No. : 7692 2571 8163)	22	Service

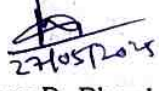
On being called upon by a person, who introduces himself as Shri Divya Nakra, Inspector of Customs (AIU), SVPI Airport, Ahmedabad by showing his identity card, we the above named panchas present ourselves at approx. 03:20 AM on 27.05.2025 at the green channel of arrival hall of Terminal 2, SVPI Airport, Ahmedabad. Shri Divya Nakra introduces us to other officers namely Smt. Sheetal Parmar and Shri Nitinkumar Bhankhodia, both Superintendents of Customs, Air Intelligence Unit and Smt. Savita, Inspector of Customs, Air Intelligence Unit at SVPI Airport, Ahmedabad. On the basis of passenger profiling, the officer requests us to remain present as panchas during the course of personal and baggage search proceedings of the passenger. On being requested, we the above mentioned panchas give our consent to remain present as panchas for the entire proceedings.

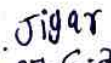
2. The AIU officers at around 03:40 AM on 27.05.2025 in presence of we the panchas intercept one male passenger along with his checked-in baggage when the said passenger tries to exit the Green Channel at arrival hall of terminal 2 of Sardar Vallabhbhai Patel International Airport (SVPI) Ahmedabad. On being asked about his identity by the AIU officers, the passenger identify himself as Mr. Kutbuddin Bagidorawala, holding Indian Passport bearing No. X3494585 (DOB: 15.04.1983). On being asked the said passenger informed the AIU officers in presence of we the panchas that he has arrived by Fly Dubai Airline Flight No. FZ 064, from Kuwait to Dubai and flight No. FZ 437, from Dubai to Ahmedabad and arrived at Ahmedabad airport on dated 27.05.2025. The AIU officers inform us that the said passenger has opted for green channel but due to suspicious movement of the passenger, thorough checking of his and examination of his baggage is required. Therefore, we the aforesaid panchas give our consent to remain present as independent witnesses during the said proceedings.

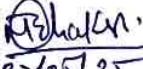
Drawn by,

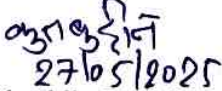
  
(Divya Nakra)  
Inspector (AIU)  
SVPIA, Ahmedabad

Before Me,

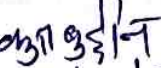
  
(Nitinkumar D. Bhankhodia)  
Superintendent (AIU)  
SVPIA, Ahmedabad

Pancha 1.   
27-5-25

Pancha 2.   
27/05/25

  
27/05/2025  
(Mr. Kutbuddin Bagidorawala)  
Passenger

Copy Received

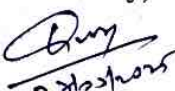
  
27/05/2025

3. The officers and we the panchas observe that the passenger Mr. Kutbuddin Bagidorawala is carrying one bag Pack (Green Colour) as cabin luggage and one trolley bag (light green Colour) and one carton box as checked in baggage. The AIU officer asks him if he has anything to declare to the Customs, in reply to which he denies. The AIU officer informs the said passenger that he along with his accompanied officers would be conducting his personal search and detailed examination of his baggage. The AIU officers scan the checked in baggage of the passenger in the X-Ray baggage scanning machine, which is installed near AIU Office at Arrival Hall, Terminal II, SVPI Airport, Ahmedabad. However, nothing objectionable was found during scanning of his baggage.

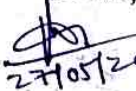
4. The AIU officers offer their personal search to the passenger, but the passenger denies saying that he is having full trust on the AIU officers. Now, the AIU officer asks the passenger whether he wants to be checked in front of an Executive Magistrate or Superintendent of Customs, in reply to which the passenger gives his consent to be searched in front of the Superintendent of Customs. Now, the AIU officers ask the said passenger to pass through the Door Frame Metal Detector (DFMD) Machine installed near the AIU Office, in the Arrival hall of Terminal 2 building, after removing all metallic objects from his body/clothes. Further, the passenger readily kept mobile, wallet (kept in the jacket that he was wearing) and handbag in a plastic tray and passed through the DFMD machine. During DFMD, strong beep sound was heard from the metal detector machine indicating the presence of objectionable/ metal item on his body/ clothes.


Thereafter, the AIU officer again asked the passenger if he has anything to declare to the customs to which the passenger again denies. Further, during detailed frisking of the passenger i.e. Kutbuddin Bagidorawala, the officers recovered one thick gold kadiwali chain concealed inside the chain pocket of the handkerchief from the left pocket of the jeans that he was wearing. At the outset the same appears to be made of 24 Kt gold. The photograph of the recovered thick gold kadiwali chain is as below:-

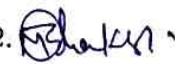
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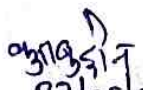
  
(Divya Nakra)  
Inspector (AIU)  
SVPIA, Ahmedabad

Before Me,

  
27/05/2025  
(Nitinkumar D. Bhankhodia)  
Superintendent (AIU)  
SVPIA, Ahmedabad

Pancha 1.   
27-5-25

Pancha 2.   
27/05/25


  
27/05/2025  
(Mr. Kutbuddin Bagidorawala)  
Passenger




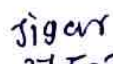


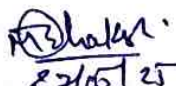
5. Thereafter, the officers of AIU, the said passenger and we the Panchas moved to the AIU office located opposite Belt No. 2 of the Arrival Hall, Terminal-2, SVPI Airport, Ahmedabad alongwith the baggage of the passenger. During frisking, the passenger Mr. Kutbuddin Bagidorawala is examined thoroughly by the AIU Officer. On examination of the said passenger in our presence, nothing objectionable was found from the clothes or the body of the passenger.


6. Thereafter, the AIU Officer calls the Government Approved Valuer at around 10:00 AM on 27.05.2025 and informs him that a thick gold kadiwali chain has been recovered from a passenger and hence, he needs to come to the Airport for testing and valuation of the said chain. After some time one person comes to the airport. The AIU officer introduces the panchas as well as the passenger to that person namely Shri Kartikey Soni Vasantraai, Government Approved Valuer. After that Shri Kartikey Vasantraai Soni weighs the above said thick gold kadiwali chain. Photograph of the same is as under:

Drawn by,  
  
 27/05/2025  
 (Divya Nakra)  
 Inspector (AIU)  
 SVPIA, Ahmedabad

Before Me,  
  
 27/05/2025  
 (Nitinkumar D. Bhankhodia)  
 Superintendent (AIU)  
 SVPIA, Ahmedabad

Pancha 1.   
 27-5-25

Pancha 2.   
 27/05/25

  
 27/05/2025  
 (Mr. Kutbuddin Bagidorawala)  
 Passenger



7. Further, the valuer Shri Kartikey Soni Vasantraai starts testing of the gold for its purity and valuation, the valuer vide its report No. 222/2025-26 dated 27.05.2025 confirms that the said thick gold kadiwali chain is made of pure gold having purity 999.0/24kt. He further calculates the value of these gold items as per the Notification No. 34/2025-Customs (N.T.) dated 15.05.2025 (gold) and Notification No. 27/2024-Customs (N.T.) dated 16.05.2025 (exchange rate).

The details of the gold recovered from the passenger are as under:

Details of gold Items	PCS	Certificate no.	Net Weight in Gram	Purity	Market value (Rs)	Tariff Value (Rs)
Gold Kadiwali Chain	1	222/2025-26	250.00	999.0 24Kt	24,87,000/-	22,20,480/-

Drawn by,

*[Signature]*  
27/05/2025

(Divya Nakra)  
Inspector (AIU)  
SVPIA, Ahmedabad

Before Me,

*[Signature]*  
27/05/2025

(Nitinkumar D. Bhankhodia)  
Superintendent (AIU)  
SVPIA, Ahmedabad

Pancha 1. *Tiger*  
27-5-25

Pancha 2. *[Signature]*  
27/05/25

*[Signature]*  
27/05/2025  
(Mr. Kutbuddin Bagidorawala)  
Passenger



8. Thereafter in the presence of we the panchas, on scrutiny of the documents of the passenger, it is found that Mr. Kutbuddin Bagidorawala S/o Shri Shabbir Husain Bagidorawala holding Indian Passport bearing No. X3494585 (DOB: 15.04.1983), is residing at Saifeepura, Nai Abadi, Banswara, PIN-327001, Rajasthan, India.

9. On being asked by the AIU officers, in presence of we the panchas, the above said passenger produces the identity proof documents which is as under:-


**Mr. Kutbuddin Bagidorawala**

- i) Photocopy of Passport No. X3494585 issued at Kuwait on 26.05.2024 valid up to 25.05.2034.
- ii) Boarding pass of Fly Dubai flight No. FZ 064, Seat No. 28A from Kuwait to Dubai and flight No. FZ 437, Seat No. 16A from Dubai to Ahmedabad dated 27.05.2025.
- iii) Copy of Aadhar No. **4057 7922 7417** having DOB mentioned as 15.04.1983 and address mentioned as C/o : Shabbir Husain Bagidorawala, Saifee pura, naiabadi, Banswara (Rural), Banswara, Rajasthan - 327001


10. We the panchas as well as the passenger put our dated signatures on copies of all the above-mentioned travelling documents and the above passenger manifest, as a token of having seen and agreed to the same. The above said thick gold kadiwali chain recovered from the above said passenger is attempted to be smuggled into India with an intent to evade payment of Customs duty which is a clear violation of the provisions of Customs Act, 1962. Thus, the AIU officer informs that they have a reasonable belief that the above said thick gold kadiwali chain is being attempted to be smuggled by the passenger and is liable for confiscation as per the provisions of Customs Act, 1962; hence, it is being placed under seizure.


11. The AIU officer, then, in presence of we the panchas and in the presence of the said passenger Mr. Kutbuddin Bagidorawala, places the said thick gold kadiwali chain of 999.0/24kt purity totally weighing 250.00 Grams along with the handkerchief having chain pocket inside which the said gold chain was recovered belonging to the said passenger in one transparent plastic box. The AIU officer then placed packing list duly signed by we the panchas, passenger and the AIU officer and then wrapped the said plastic box with white transparent tape. Thereafter, the

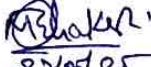
Drawn by,


  
(Divya Nakra)  
Inspector (AIU)  
SVPIA, Ahmedabad

Before Me,

  
(Nitinkumar D. Bhankhodia)  
Superintendent (AIU)  
SVPIA, Ahmedabad

Pancha 1.   
27.5.25

Pancha 2.   
27/05/25

  
(Mr. Kutbuddin Bagidorawala)  
Passenger

officers in presence of we the panchas wrapped the box with white cotton thread & then the same is sealed with the Customs lac seal.

12. We, the above mentioned two panchas, the AIU officer as well as the passenger have put our dated signature on the packing list placed over the box, as a token of having packed and sealed in our presence and in the presence of the passenger. The said sealed transparent plastic box (01 box having thick gold kadiwali chain of 999.0/24 kt purity totally weighing 250.00 gms) along with the handkerchief having chain pocket inside which the said gold chain was recovered is then handed over to the Ware House Incharge, SVPI Airport, Ahmedabad and deposited vide Ware House Entry No. 7412 dated 27.05.2025.

13. The AIU officer informs that the copies of travelling documents and identity proof documents mentioned above are being taken into possession for further investigation and are signed by we the panchas, AIU Customs Officer and the passenger.

14. Nothing else is seized or taken over from the said passenger, except what has been mentioned above in the panchanama. No threat, coercion or inducement is made during the entire proceedings. No religious sentiments of the passenger are hurt during the course of panchanama. The panchanama is recorded on a computer installed in the office of the Air Intelligence Unit at SVPI Airport, Ahmedabad and we all find that the panchnama is true and correct version of the proceedings. After understanding the same, and explaining the same to the passenger in the vernacular language, we, the panchas as well as the passenger put our dated signature on it as a token of its truth and correctness. The Panchanama concluded in a peaceful manner at approx. 12:20 Hrs on 27.05.2025.

Drawn by,

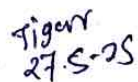
  
27/05/2025

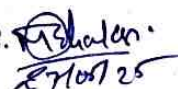
(Divya Nakra)  
Inspector (AIU)  
SVPIA, Ahmedabad

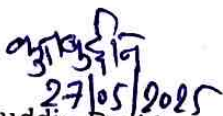
Before Me,

  
27/05/2025

(Nitinkumar D. Bhankhodia)  
Superintendent (AIU)  
SVPIA, Ahmedabad

Pancha 1.   
27.5-25

Pancha 2.   
27/05/25

  
27/05/2025

(Mr. Kutbuddin Bagidorawala)  
Passenger



## ANNEXURE 'A'

### VALUATION CERTIFICATE OF ONE GOLD KADIWALI CHAIN RECOVERED FROM KUTBUDDIN BAGIDORAWALA AT SVPI AIRPORT, AHMEDABAD ON 27.05.2025.

Certificate No: 222/2025-26

Dated: 27/05/2025

This is to certify that I have checked and examined One Gold Kadiwali Chain weighing **250.000** Grams recovered from Pax. **Kutbuddin Bagidorawala** having Passport No. **X3494585** Residing at Saifeepura, Nai Abadi, Banswara, Rajasthan, India, travelling by Fly Dubai Flight No: FZ 064 From Kuwait to Dubai & FZ 437 From Dubai to Ahmedabad, Arrived on: 27-05-2025 at SVPI Airport, Ahmedabad. The details of purity of said Gold is certified in the table given below.

The market value of the aforesaid Gold & tariff value as per the Notification No. 34/2025-Customs (N.T.) dated 15.05.2025 (gold) and Exchange Rate Notification No.: 27/2024 dated 16.05.2025, the calculation of total market value based on the unit market value of gold @ **99480** per 10 grams (999.0 24Kt) and the calculation of total tariff value based on the tariff value of gold prevailing at the time of valuation @ **88819.20** Rs. per 10 gram (999.0 24Kt) are as given below: -

SR. No.	Details of Items	PCS	Net Weight in Gram	Purity	Market value (Rs)	Tariff Value (Rs)
1	Gold Kadiwali Chain	1	250.000	999.0 24Kt	2487000	2220480
	<b>Total</b>	<b>1</b>	<b>250.000</b>		<b>2487000</b>	<b>2220480</b>

Place: Ahmedabad

Date: 27/05/2025



(SONI KARTIKEY VASANTRAI)

*Kartikey V. Soni*  
27/05/25

Qr: Certificate-No:222/2025-26 Dated:27.05.2025 The Asst/Deputy Commissioner (AIU) SVPIA Customs Ahmedabad Recovered from Kutbuddin Bagidorawala

Pax - *on 27/05/2025*

Panch 1 - *27.5.25*

Panch 2 - *27/05/25*

**Statement of Shri Kutbuddin Bagidorwala (Mob No. 8829885352), Email ID:- kutubbagidora@yahoo.com, Passport No. X3494585, aged 42 yrs (DOB: 15.04.1983), resident of "Saifeepura, Nai Abadi, Banswara, Pin-327001, Rajasthan, India" recorded under Section 108 of the Customs Act, 1962, before the Superintendent of Customs, AIU, Ahmedabad at office of the Assistant Commissioner of Customs (AIU), SVPI Airport, Terminal-2, Ahmedabad on 27.05.2025**

I, the undersigned, Shri Kutbuddin Bagidorwala, holding Passport Number X3494585, aged 42 years (DOB : 15.04.1983), residing at "Saifeepura, Nai Abadi, Banswara, Pin-327001, Rajasthan, India" appear before you today on 27.05.2025 at office of the Assistant Commissioner of Customs (AIU), SVPI Airport, Terminal-2, Ahmedabad in response to the summons bearing DIN No. CBIC-DIN 20250571MN000088208D issued to me under Section 108 of the Customs Act, 1962 to give my true and correct statement. 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 Bhartiya Nyaya Sanhita (BNS), 2023. I have also been explained that my statement can be used as evidence against me or against any other persons/firms in the court of law or adjudication proceedings. Having understood the above provisions of law, I give my statement as below.

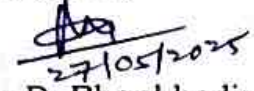
Before recording my statement, I have been given to understand that this statement of mine is being recorded in connection with inquiry being conducted in case of the smuggling of Gold at Sardar Vallabhbhai Patel International Airport on 27.05.2025 by myself (Shri Kutbuddin Bagidorwala).

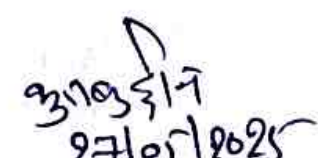
I give my replies as under to the specific questions being asked during recording of this statement:

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

**Ans.** My name and age stated above are true and correct. My date of birth is 15.04.1983. I further state that I am presently residing at Saifeepura, Nai Abadi, Banswara, Pin-327001, Rajasthan, India. I studied up to Ninth (9<sup>th</sup>) standard and I am doing the work of Electrician at Kuwait. I can read, write and understand English and Hindi languages. My mobile No is 8829885352. Further, as desired, I submit copy of my AADHAR Card No. 4057 7922 7417.

Before me,

  
(Nitinkumar D. Bhankhodia)  
Superintendent of Customs  
AIU, SVPIA, Ahmedabad

  
(Kutbuddin Bagidorwala)  
Passenger,  
Passport No. X3494585



**Q.2 Please provide details of your Bank Account operated by you?**

**Ans.** I am having NRE Account No. in Axis Bank. However, I do not remember the Account Number.

**Q.3 Please give the details of your family residing with you and their profession?**

**Ans.** I reside with my wife at residential address at of Banswara as stated above. I further state that my wife is managing household work.

**Q.4. What is the source of your monthly family income ?**

**Ans.** I state that my monthly family income at Kuwait is approx. Rs. 30,000/-.

**Q.5 Please peruse Panchnama dated 27.05.2025 drawn at SVPI Airport, Ahmedabad and offer your comments.**

**Ans.** I have been perused the said Panchnama dated 27.05.2025 drawn at Terminal-2 of SVPI Airport, Ahmedabad and I state that I have been present at AIU, SVPIA, Customs, Ahmedabad during entire course of the said panchnama proceedings and I agree with the contents of the said Panchnama. In token of having seen the same and agreeing to the contents therein, I hereby put my dated signature on last page of the panchnama.

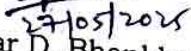
**Q.6 Please explain regarding your overseas travels ?**


**Ans.** I state that I am working at Kuwait as an Electrician for more than 10 years. I have work permit valid till 27.05.2026. In a single ticket of my present air travelling, two flights of Fly Dubai airlines was booked for my journey i.e. from Kuwait to Dubai (Flight No. FZ064) and Dubai to Ahmedabad (Flight No.FZ437). As my wife is residing in India, I visit her at regular intervals. The purpose of my present visit to India is to meet my wife on occasion of "Eid-ul-Adha" Festival.

**Q.7 Please narrate the events on 27.05.2025 at the time of arrival at Ahmedabad Airport?**

**Ans.** I confirm the events narrated in the panchnama drawn on 27.05.2025 at Terminal-2, SVPI Airport, Ahmedabad by the AIU officers of Customs. The AIU officers at around 03:40 AM on 27.05.2025 in presence of the panchas intercepted me with my baggage when I tried to exit the Green Channel at arrival hall of terminal 2 of Sardar Vallabhbhai Patel International Airport (SVPI) Ahmedabad. I confirm that the Customs officers intercepted me for personal search and examination of my baggage

Before me,

  
(Nitinkumar D. Bhankhodia)  
Superintendent of Customs  
AIU, SVPIA, Ahmedabad

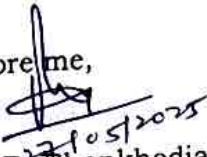
  
(Kutbuddin Bagidorwala)  
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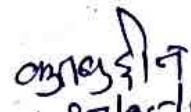
in presence of two independent Panchas when I was about to exit through the green channel. The Customs officers asked me whether I am carrying any dutiable goods or any restricted goods or any prohibited goods or any other declarable items and I wish to declare that before Customs Authorities, in reply I denied and informed that I have nothing to declare as I am not carrying any dutiable goods or any restricted goods with me.

I also confirm that during frisking of my body the AIU officers in presence of the panchas recovered one thick gold kadiwali chain concealed inside the chain pocket of the handkerchief from the left pocket of the jeans that I have worn. Thereafter, the item recovered from my possession were examined by the Government Approved Valuer for testing and valuation. After testing, the valuer vide his report Nno.222/2025-26 dated 27.05.2025, informed that the said one thick gold kadiwali chain recovered from my possession is made of Pure Gold having purity 999.00/24 Karat and having weight 250 grams, Market Value of Rs. 24,87,000/- and Tariff Value of Rs. 22,20,480/-. Further, the officers seized the same one thick gold kadiwali chain during Panchnama dated 27.05.2025 under the provision of the Customs Act, 1962. The Officer on the reasonable belief that the above said gold item recovered from me has been attempted to smuggle inside India by way of concealment/hiding with an intent to evade payment of Customs duty which was a clear violation of the provisions of Customs Act, 1962 is liable for confiscation as per the provisions of Customs Act, 1962, and hence, the same was placed under seizure.

**Q.8 Please state whether the above gold items found from your possession pertains to you or otherwise?**

Ans. I state that the seized one thick gold kadiwali chain (purity 999.00/24 Kt) recovered from my possession by the Customs Officers do not belong to me. Therefore, I do not have any bill/invoice in respect of the said gold item and I will also not be able to produce it in future. The said one gold kadi wali chain was given to me by one person at Kuwait Airport and I do not know his name. I was given directions to hand over the same to the person who will come to receive the same at outside Ahmedabad Airport. I do not have the details about the same. I agreed to bring the said thick gold kadiwali chain to Ahmedabad Airport, in lieu of monetary consideration of Rs.15,000/-.

Before me,  
  
(Nitinkumar D. Bhankhodia)  
Superintendent of Customs  
AIU, SVPIA, Ahmedabad

  
27/05/2025  
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Passenger,  
Passport No. X3494585



**Q.9 Please state specifically why you had opted for green channel without declaring the dutiable goods before the Customs Authority?**


**Ans.** I hereby state that I was given directions to opt for green channel without declaring the dutiable goods. I was told that if I opt for red channel I have to pay Customs Duty before customs and therefore I opted for green channel with a view to evade payment of customs duty. I also knew that illegally carrying gold without declaring to Customs is liable for seizure therefore, I had concealed the said one thick gold kadiwali chain inside the chain pocket of the handkerchief and put it inside my left pocket of the jeans.


**Q.10 Whether you were aware about the provisions of the Customs for import of Gold in any form?**

**Ans.** I know that smuggling of gold without payment of customs duty is an offence but as I had told with an intention to evade customs duty, so I tried to smuggle the gold by carrying this gold kadiwali chain having purity (999.0/ 24 Kt.) by way of concealing/ hiding the same. I further state that as I was trying to evade payment of customs duty and smuggle the gold by concealing/hiding the same, I did not declare the goods brought by me before the Customs officer. I am fully aware that clearing Gold in any form in excess of the eligible quantities for passenger without declaring before Customs, with an intent to evade payment of customs duty is an offence, under the provisions of Customs Act, 1962, Foreign Trade Policy, 2023 and Rules and Regulations made there under. I also did not file any Declaration form for declaring dutiable goods i.e. one gold kadi wali chain to Customs, carried by me on 27.05.2025 at SVPI Airport, Ahmedabad.

I again reiterate that I had intentionally not declared the said 250 grams gold item valued at Rs. 24,87,000/- as Market Value and Rs. 22,20,480/- as Tariff Value, before the Customs Authorities on my arrival at SVP International Airport Ahmedabad, as I wanted to clear it illicitly and evade payment of Customs duty. I am fully aware that clearing Gold in such large commercial quantities without declaring before Customs, with an intent to evade payment of customs duty is an offence, under the provisions of Customs Act, 1962, Foreign Trade Policy, 2023 and Rules and Regulations made there under. I also did not file any Declaration form for declaring dutiable goods to Customs.

Before me,

  
(Nitinkumar D. Bhankhodia)  
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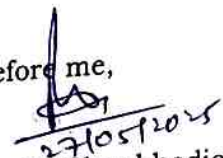
**Q.11 Whether you were engaged in any smuggling activity in the past?**

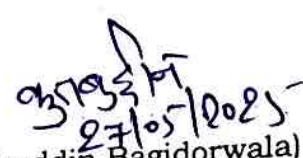
**Ans.** I state that I have never indulged in any smuggling activity in the past. This is the first time I have carried gold in kadi-wali chain form.

**Q.12 Do you have anything further to state?**

**Ans.** I have nothing further to state at the moment. I have given my above statement voluntarily and willingly without any threat, coercion or duress and I have been explained my above statement in Hindi and after understanding the same, in token of the above statement being true and correct, I put my dated signature below. I further state that I will present myself before you whenever I will be called upon. I have requested the officer to type the statement on the computer and the same has been typed as per my say and I further state that I have shown and explained the panchnama and understand English language and have read the aforesaid panchnama and my above statement and the same are true and correct. I have also been explained the panchnama and statement in Hindi language also.

Before me,

  
(Nitinkumar D. Bhankhodia)  
Superintendent of Customs  
AIU, SVPIA, Ahmedabad

  
(Kutbuddin Bagidorwala)  
Passenger,  
Passport No. X3494585