



प्रधान आयुक्त का कार्यालय, सीमाशुल्क, अहमदाबाद

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SHOW CAUSE NOTICE

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

Intelligence developed by the officers of Air Intelligence Unit (AIU), SVPI Airport, Customs Ahmedabad through passenger profiling of Spicejet Flight No. SG-016 on 09.08.2025 indicated suspicion of smuggling of contrabands by some passengers arriving at SVPI Airport, Ahmedabad from Dubai (UAE).

1.1. Acting upon intelligence, the officers of Air Intelligence Unit (AIU), accompanied by independent Panchas started keeping watch on the passengers arriving from Dubai to Ahmedabad by Spice jet Flight No. SG-016 on 09.08.2025 at Green Channel of Arrival Hall of the Terminal-2 of SVPI Airport, Ahmedabad. The officers subsequently intercepted a male passenger named Shri Akash Manoharlal Dengra (DOB: 30.03.1998) holding Indian Passport No. T3793753 (hereinafter referred to as the said “Passenger/Noticee”) by verifying his Passport and boarding pass when he was trying to exit through Green Channel without making any declaration to the Customs Authorities at SVPI Airport, Ahmedabad.

1.2. Upon inquiry, the passenger identified himself as Shri Akash Manoharlal Dengra holding Indian Passport No. T3793753, DOB: 30.03.1998 residing at 3, Haridarshan Flat, Opp Sukhramdas Darbar, Kubernagar, Ahmedabad, Gujarat, PIN-382340 and informed that he was travelling from Dubai to Ahmedabad by SpiceJet Flight no. SG016. The passenger was carrying one red trolley bag and one shoulder bag. The proceedings relating to personal search of the passenger and examination of his baggage was conducted in presence of the two independent witnesses and the same were recorded under the Panchnama dated 09.08.2025 (**RUD-01**).

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

2.1 Thereafter, in the presence of the panchas, the AIU officers instructed passenger to put his entire luggage i.e. one red trolley bag and one shoulder bag, in the X-Ray Bag Scanning Machine installed near the Green Channel at Terminal 2 of SVPI Airport, Ahmedabad for scanning. On scanning of his baggage in the X-ray machine, nothing suspicious was seen. Thereafter, the AIU officers once again asked the passenger if he was carrying any contraband/ restricted/dutiable goods, but the passenger still replied in the negative. Subsequently, the AIU officers asked the passenger to walk through the Door Frame Metal Detector (DFMD) machine. Before

passing through the said DFMD machine, the said passenger was asked to remove all the metallic objects he was wearing on his body/clothes. Thereafter, the passenger removed metallic objects from his body/clothes such as mobile phone, wallet, etc. The AIU officers then asked him to pass through the DFMD machine. When the passenger passed through the DFMD machine, a strong beep sound was heard indicating that there was some metallic object on his body/clothes. Accordingly, the officer proceeded to physically examine the passenger and asked him to come to the AIU office situated opposite Belt No. 2, Arrival Hall, Green Channel, SVPI Airport, Ahmedabad. The officers conducted a thorough personal search of the passenger in the presence of the panchas and found that the said passenger had concealed 06 (six) yellowish metal bars and 03 (three) yellowish cut metal bars suspected to be gold in the pair of socks he was wearing. On being asked, the passenger informed that the said gold bars were given to him by one person namely Shri Meghani Govinda Haresh in Dubai who informed the passenger that the said gold belonged to one Shri Jackybhaji Meghani. On being asked, the passenger further informed that he was working as Sales Head in M/s. Simi Plast, 60/4, Near Fire Station, Odhav, Ahmedabad and Shri Jackybhaji Meghani were the Proprietor of M/s. Simi Plast and he had carried the aforesaid gold bars and attempted to smuggle the same on behalf of his employer Shri Jackybhaji Meghani.

2.2 Thereafter, the officers called one Government-approved Valuer viz. Shri Kartikey Vasantrai Soni and informed him that some suspected gold articles were recovered from the passenger and that he was required to come to the office of the AIU situated at SVPI Airport, Ahmedabad for valuation and to ascertain the purity of the aforesaid suspected gold articles recovered from the passenger. In reply, the Government-approved Valuer informed the officer that he would reach at the SVPIA Airport to ascertain the value and purity of the gold articles recovered from the passenger.

2.3 Thereafter, Mr. Soni Kartikey Vasantrai, Government-approved Valuer arrived at the AIU office at about 02.00 AM on 09.08.2025 and officers introduced him to the panchas as well as the passenger. The officers gave the suspected gold articles recovered from the passenger to the Government-approved Valuer. After weighing the said aforesaid gold articles on his weighing scale, Mr. Kartikey Vasantrai Soni informed that the total weight of 6 Gold TT Bars (5 pieces of YAQ00T 10 Tolas Gold 999 Melter Assayer, & 1 piece of MWG UAE 10 Tolas 999.0 MWG Melter Assayer) and 3 pieces of cut gold bar was 750.700 grams. Photograph of the same is as under:-



2.4 Shri Soni Kartikey Vasantrai vide Certificate No. 450/2025-26 dated 09.08.2025 (**RUD-02**) certified that the said 06 Gold TT Bars (5 pieces of YAQ00T 10

Tolas Gold 999 Melter Assayer & 01 piece of MWG UAE 10 Tolas 999.0 MWG Melter Assayer) and 03 pieces of cut gold bar weighing 750.700 grams had a purity of 999.0/24Kt and a Market Value of Rs.78,29,801/- and a Tariff Value of Rs.70,70,228/-. The Market Value of the aforesaid gold & Tariff Value were calculated as per the Notification No. 49/2025-Customs (N.T.) dated 31.07.2025 (gold) and Exchange Rate Notification No.: 35/2024 dated 08.08.2025, the calculation of total Market Value was based on the unit Market Value of gold @ 1,04,300/- per 10 grams (999.0 24Kt) and the calculation of total Tariff Value was based on the Tariff Value of gold prevailing at the time of valuation @ Rs.94,181.8/- per 10 gram (999.0 24Kt). The details are as below:

Sr. No	Details of Items	Qty. (Pcs)	Net Weight in Grams	Purity	Market Value (Rs.)	Tariff Value (Rs.)
1	06 Gold TT Bars (05 Pieces of YAQ00T 10 Tolas Gold 999 Melter Assayer & 01 Piece of MWG UAE 10 Tolas 999.0 MWG Melter Assayer) & 03 Pieces of Cut Gold Bar	9	750.700	999.0/24Kt	78,29,801/-	70,70,228/-
Total		9	750.700		78,29,801/-	70,70,228/-

SEIZURE OF THE ABOVE GOLD AND PACKING MATERIAL: -

3. The above said gold weighing 750.700 grams was carried by the passenger in a concealed manner and without declaring the same before Customs Authorities with intend to evade the Customs Duty in violation of provisions of Customs Act, 1962. Therefore, the said Gold was falling under the category of smuggled goods and there was a reasonable belief that the same were liable for confiscation under the provisions of Section 111 of the Customs Act, 1962. Accordingly, the said gold weighing 750.700 grams (Net Weight) having purity 999.0/24 Kt. and Market Value of Rs.78,29,801/- and Tariff Value of Rs.70,70,228/- recovered from the passenger was placed under seizure vide Seizure Memo/Order dated 09.08.2025 (**RUD-03**) issued under the provisions of Section 110(1) of the Customs Act, 1962. The Gold was placed in a transparent plastic box which was sealed and handed over to the Ware House In-charge, SVPI Airport, Customs Ahmedabad vide Ware House Entry No. 7587 dated 09.08.2025.

3.1 Further, the pair of socks used for concealment of the aforesaid six Gold TT Bars and three pieces of cut gold bar were also seized under the provisions of the Customs Act, 1962 under reasonable belief that they were used for packing and concealment of the said Gold recovered from the passenger. The said pair of socks was also placed in another transparent plastic box which was sealed and handed over to the Ware House In-charge, SVPI Airport, Customs Ahmedabad vide Ware House Entry No. 7588 dated 09.08.2025.

STATEMENT OF PASSENGER SHRI AKASH MANOHARLAL DENGRA:

4. Statement of the passenger Shri Akash Manoharlal Dengra was recorded on 09.08.2025 (**RUD-4**), wherein he inter alia stated that he was working as Sales Head of M/s. Mahi Enterprise which was engaged in the manufacturing of household plastic articles such as containers, buckets, cutlery stands etc. by the name of Simi Plast.

4.1 The passenger further stated that Shri Jethanand Bansilal Meghani alias Jackybhaji Meghani was the Proprietor of M/s. Mahi Enterprise; that Shri Govinda Hareshkumar Meghani, nephew of Shri Jethanand Bansilal Meghani was Production

in-charge at M/s. Mahi Enterprise. He further informed that he earned Rs. 50,000/- per month as Sales Head of M/s. Mahi Enterprise.

4.2 The passenger further stated that on 06.08.2025, he had travelled to Dubai by Indigo Flight no. 6E-1477 along with Shri Govinda Hareshkumar Meghani; that the to-and-fro air tickets and hotel arrangements were arranged and paid for by Shri Jethanand Bansilal Meghani alias Jacky bhai Meghani. He further stated that he had returned from Dubai to Ahmedabad on 09.08.2025 by SpiceJet Flight No. SG-016; that at Dubai Airport, Shri Govinda Hareshkumar Meghani gave him 750.700 grams of gold and offered him Rs.15,000/- to conceal and carry it through SVPI Airport, Ahmedabad, which he had agreed to do.

4.3 The passenger stated that Shri Govinda Hareshkumar Meghani who had purchased the said gold in Dubai, was travelling with him on the same flight, and he had exchanged trolley bags with him upon arrival at SVPI Airport, Ahmedabad. He provided the details of residential addresses, mobile numbers, business address, bank account details, and GSTIN related to Shri Govinda Hareshkumar Meghani, Shri Jethanand alias Jacky Bhai, and M/s. Mahi Enterprise.

4.4 The passenger further stated that he was aware that smuggling of gold without payment of Customs Duty was an offence and that he had concealed the gold deliberately in his socks without making any declaration before Customs Authorities to evade Customs Duty. He further stated that he had opted for the Green Channel as an attempt to smuggle the gold without paying Customs duty.

4.5 The passenger stated that he had perused the Panchnama dated 09.08.2025 and the facts narrated therein were true and correct. He produced a copy of an invoice dated 08.08.2025 issued by M/s. SKS Global FZE for gold recovered from him. He further stated that although the invoice was in his name, the payment for purchase of Gold was made by Shri Govinda Hareshkumar Meghani, whose mobile number appeared on the invoice, and that the invoice for the remaining four gold TT bars which were purchased in the name of Shri Govinda Hareshkumar Meghani, was not available with him.

ARREST OF THE PASSENGER SHRI AKASH MANOHARLAL DENGRA:

5. Based on the facts and evidences gathered as well as as per the Statement of the passenger recorded as above, it appeared that the passenger had committed an offence punishable under Customs Act, 1962, in as much as he had smuggled the aforesaid Gold duly concealed in his socks and attempted to exit through the Green Channel at SVPI Airport, Ahmedabad without making declaration of the Gold before Customs Authorities with intend to evade the payment of Customs Duty. The Gold so smuggled by the passenger was liable for confiscation under the provisions of Section 111 of Customs Act, 1962. Thus, he had knowingly concerned himself in an offence punishable under Section 135(1) of the Customs Act, 1962, as he had knowingly concerned himself in dealing/carrying smuggled Gold [weighing net 750.700 grams having purity 999.0/24 Kt., Market Value of Rs.78,29,801/- and Tariff Value of Rs.70,70,228/-] and did not declare the said goods before Customs Authorities and also concerned in carrying, keeping, concealing the smuggled gold which he knew and/or had reasons to believe were liable for confiscation under Section 111 of Customs Act, 1962. Hence, in terms of Board's Circular No.13/2022-Customs dated 16.08.2022, the passenger Shri Akash Manoharlal Dengra was arrested on 09.08.2025 at SVPI Airport, Ahmedabad under the provisions of Section 104 of the Customs Act, 1962 vide Arrest Memo dated 09.08.2025, after getting required Authorisation from the competent authority. He was then released on bail

on satisfaction of some necessary and suitable conditions as per Bail Bond dated 09.08.2025(**RUD-05**).

FURTHER INVESTIGATION CONDUCTED:

6. During the course of recording statement dated 09.08.2025 of the said passenger, it appeared that the subject smuggling of Gold was planned by Shri Govinda Hareshkumar Meghani and Shri Jethanand Bansilal Meghani alias Jackybhaji Meghani in connivance of the passenger. Accordingly, searches were conducted at the residential premises of Shri Govinda Hareshkumar Meghani situated at A-20, Ashram Society, Thakkarbapanagar, Ahmedabad and Shri Jethanand Bansilal Meghani situated at Gate No. 2, House No. 60, Ved Bungalows, Near Toyota Showroom, Nana Chiloda, Ahmedabad-380009 under two separate Panchnamas both dated 09.08.2025. However, nothing incriminating and objectional was found during Search conducted at both the premises.

7. After carrying out searches at the residential premises of Shri Govinda Hareshkumar Meghani and Shri Jethanand Bansilal Meghani alias Jackybhaji Meghani, a letter dated 10.08.2025 addressed to the Assistant Commissioner (AIU), SVPI Airport, Customs Ahmedabad was received from Shri Akash Manoharlal Dengra. Vide this letter, the statement dated 09.08.2025 of the passenger Shri Akash Manoharlal Dengra was retracted stating that he was tired and mentally absent due to his night journey when the statement was recorded; that he had signed the papers without reading or understanding, etc. Hence, in order to re-examine the submissions of the passenger Shri Akash Manoharlal Dengra and to record his further statement to check the veracity of the genuineness and facts mentioned in the said letter dated 10.08.2025, repeated Summons were issued to Shri Akash Manoharlal Dengra as well as to Shri Govinda Hareshkumar Meghani and Shri Jethanand Bansilal Meghani alias Jackybhaji Meghani but they did not appear before Investigating Officers, neither sent any reply to the Summons issued to them.

8. The details of Summons issued to Shri Akash Manoharlal Dengra, Shri Govinda Hareshkumar Meghani and Shri Jethanand Bansilal Meghani alias Jackybhaji Meghani are as under (**RUD-06**).

Name of the Summonee	Date of Summons	CBIC DIN of the Summons issued
Shri Akash Manoharlal Dengra	10.09.2025, 18.09.2025, 27.10.2025,	20250965TA0000419704, 20250965TA0000444AA7 20251065TA000000BA0D
Shri Jethanand Bansilal Meghani	09.08.2025, 13.08.2025, 18.09.2025, 27.10.2025	20250864WY000000A136, 20250871MN000000DF9 20250965TA0000999EAC 20251065TA000000B214
Shri Govinda Hareshkumar Meghani	09.08.2025, 13.08.2025, 18.09.2025, 27.10.2025	20250864WY0000555A28, 20250871MN00000004E2 20250965TA000000EBA6 20251065TA0000512574

From above, it appears that neither the passenger Shri Akash Manoharlal Dengra, nor Shri Govinda Hareshkumar Meghani and Shri Jethanand Bansilal Meghani alias Jackybhaji Meghani have submitted any fact or evidence in the support of letter dated 10.08.2025 rather they all failed to appear before the investigating officers in spite of providing them repeated opportunities. Hence, the retraction to the Statement dated 09.08.2025 of the passenger Shri Akash Manoharlal Dengra sent vide letter dated 10.08.2025 has no legs and it was merely an afterthought and accordingly the facts and evidences submitted by the passenger during recording of

his Statement dated 09.08.2025 appear to be correct and are taken on record of this case.

9. LEGAL PROVISIONS:

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

9.2. All the dutiable articles imported into India by a passenger in his baggage are classified under CTH 9803. As per Section 77 of the Customs Act, 1962, the owner of any baggage shall for the purpose of clearing it, make a declaration of its contents to the proper officer. As per Section 11(1) of the Foreign Trade (Development and Regulation) Act, 1992, no export or import shall be made by any person except in accordance with the provisions of Foreign Trade (Development and Regulation) Act, 1992, the Rules and Orders made there under and the Foreign Trade Policy for the time being in force.

9.3. In terms of Para 2.26 (a) of the Foreign Trade Policy 2015-2020, only bona fide household goods and personal effects are allowed to be imported as part of passenger baggage as per limits, terms and conditions thereof specified in the Baggage Rules notified by the Ministry of Finance. The gold can be imported by the banks (authorized by RBI) and the agencies nominated for the said purpose under Para 4.41 of Chapter-4 of Foreign Trade Policy or by "Eligible Passenger" as per the provision of Notification No. 50/2017- Customs dated 30.06.2017 (Sr. No. 356). As per Notification No. 50/2017- Customs dated 30.06.2017, the 'eligible passenger' means passenger of Indian origin or a passenger holding valid passport issued under the Passport Act, 1967 who is coming to India after a period of not less than 6 months of stay abroad.

The above said legal provisions are reproduced below:

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

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

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

9.3.4.1. Para 2.26 (a) of the Foreign Trade Policy 2015-2020:

Bona-fide household goods and personal effects may be imported as part of passenger baggage as per limits, terms and conditions thereof in Baggage Rules notified by the Ministry of Finance.

9.3.4.2. **Para 4.41 of the Foreign Trade Policy 2015-2020:**

Nominated Agencies: -

- (i) Exporters may obtain gold / silver /platinum from Nominated Agency. Exporter in EOU and units in SEZ would be governed by the respective provisions of Chapter-6 of FTP / SEZ Rules, respectively.*
- (ii) Nominated Agencies are MMTC Ltd, The Handicraft and Handlooms Exports Corporation of India Ltd, The State Trading Corporation of India Ltd, PEC Ltd, STCL Ltd, MSTC Ltd, and Diamond India Limited.*
- (iii) Notwithstanding any provision relating to import of gold by Nominated Agencies under Foreign Trade Policy (2015-2020), the import of gold by Four Star and Five Star Houses with Nominated Agency Certificate is subjected to actual user condition and are permitted to import gold as input only for the purpose of manufacture and export by themselves during the remaining validity period of the Nominated Agency certificate.*
- (iv) Reserve Bank of India can authorize any bank as Nominated Agency.*
- (v) Procedure for import of precious metal by Nominated Agency (other than those authorized by Reserve Bank of India and the Gems & Jewellery units operating under EOU and SEZ schemes) and the monitoring mechanism thereof shall be as per the provisions laid down in Hand Book of Procedures.*
- (vi) A bank authorized by Reserve Bank of India is allowed export of gold scrap for refining and import standard gold strips as per Reserve Bank of India guidelines.*

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

If,

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

Provided that such eligible passenger files a declaration in the prescribed form before the proper officer of customs at the time of his arrival in India declaring his intention to take delivery of the gold or silver from such a customs bonded warehouse and pays the duty leviable thereon before his clearance from customs.

Explanation.- For the purposes of this notification, "eligible passenger" means a passenger of Indian origin or a passenger holding a valid passport, issued under the Passports Act, 1967 (15 of 1967), who is coming to India after a period of not less than six months of stay abroad; and short visits, if any, made by the eligible passenger during the aforesaid period of six months shall be ignored if the total duration of stay

on such visits does not exceed thirty days and such passenger has not availed of the exemption under this notification or under the notification being superseded at any time of such short visits.

9.5. Baggage Rules, 2016-

9.5.1. As per Rule 5 of the Baggage Rules, 2016, “a passenger residing abroad for more than one year, on return to India, shall be allowed clearance free of duty in his bona fide baggage of Jewellery up to a weight, of twenty grams with a value cap of fifty thousand rupees if brought by a gentleman passenger, or forty grams with a value cap of one lakh rupees, if brought by a lady passenger”.

9.5.2. A combined reading of the above-mentioned legal provisions under Foreign Trade Regulations, the Customs Act, 1962 and the notifications issued therein - clearly indicate that import of gold including gold Jewellery through Baggage is Restricted and conditions have been imposed on the said imports by a passenger such as he/she should be of Indian origin or an Indian passport holder with minimum six months stay abroad etc. Only passengers who satisfy those mandatory conditions can import gold as a part of their bona fide personal baggage and the same has to be declared to the Customs at the time of their arrival and applicable duty paid. These conditions are nothing but restrictions imposed on the import of gold through passenger baggage. Further, from the foregoing legal provisions of Foreign Trade Policy, 2015-2020 read with Reserve Bank of India circulars issued under Foreign Exchange Management Act (FEMA), Notifications issued by the Government of India and Circular issued by CBIC, it is evident that no one can import gold in any other manner as not explicitly stated/permited above.

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

ITC(HS) Code	Item Description	Policy	Existing Policy Condition	Revised Policy Condition
71061000	Powder	Restricted	Import is allowed only through nominated agencies as notified by RBI (in case of banks) and DGFT (for other agencies).	No change in existing Policy Condition
71069110	Unwrought: Grains	Restricted	Import is allowed only through nominated agencies as notified by RBI (in case of banks) and DGFT (for other agencies).	No change in existing Policy Condition
71069190	Unwrought: Others		Silver dore can be imported by refineries against a license with AU condition.	
71069210	Sheets, plates, strips, tubes and pipes	Restricted	Import is allowed only through nominated agencies as notified by RBI (in case of banks) and DGFT (for other agencies).	No change in existing Policy Condition
71069290	Other	Restricted	Import is allowed only through nominated agencies as notified by RBI (in case of banks) and DGFT (for other agencies).	No change in existing Policy Condition
71081100	Powder	Restricted	Import is allowed only through nominated agencies as notified by RBI (in case of banks) and DGFT (for other agencies).	No change in existing Policy Condition

71081200	Other unwrought forms	Restricted	Import is allowed only through nominated agencies as notified by RBI (in case of banks) and DGFT (for other agencies). Gold dore can be imported by refineries against a license with AU condition.	Import is allowed only through nominated agencies as notified by RBI (in case of banks), DGFT (for other agencies) and IFSCA(for qualified jewellers through India International Bullion Exchange) Gold Dore can be imported by refineries against an import license with AU condition.
71081300	Other semi-manufactured forms	Restricted	Import is allowed only through nominated agencies as notified by RBI (in case of banks) and DGFT (for other agencies).	No change in existing Policy Condition
71189000	Other	Restricted	Import is allowed only through nominated agencies as notified by RBI (in case of banks) and DGFT (for other agencies).	Import is allowed only through nominated agencies as notified by RBI (in case of banks), DGFT (for other agencies) and IFSCA(for qualified jewellers through India International Bullion Exchange).

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

9.7. Further, as per Section 2(33) of the Customs Act, 1962, ‘prohibited goods’ means any goods the import or export of which is subject to any prohibition under this Act or any other law for the time being in force but does not include any goods in respect of which the conditions subject to which the goods are permitted to be imported or exported have been complied with, implying that any goods imported in violation of the conditions subject to which the goods are permitted to be imported are nothing but prohibited goods. Hence, smuggling of the Gold totally weighing 750.700 grams (Net Weight) having purity 999.0/24 Kt. and Market Value of Rs. 78,29,801/- and Tariff Value of Rs. 70,70,228/-, recovered from the possession of the passenger Shri Akash Manoharlal Dengra is in contravention of the Foreign Trade Policy 2015-20 read with the relevant notification issued under the Customs Act, 1962 & rules made thereunder, shall have to be treated as prohibited, by virtue of not being in conformity with the conditions imposed in the said Regulations. It is pertinent to note that any prohibition applies to every type of prohibition which may be complete or partial and even a restriction on import or export is to an extent a prohibition. Hence the restrictions imposed on the said imports are to an extent a prohibition and any violation of the said conditions/restrictions would make the impugned goods liable for confiscation under Section 111 of Customs Act, 1962.

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

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

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

- (a) vessels, aircrafts and vehicles;
- (b) stores;
- (c) baggage;

- (d) currency and negotiable instruments; and
- (e) any other kind of movable property;

9.11. **Section 2(33) of the Customs Act, 1962** -"Prohibited Goods" means any goods the import or export of which is subject to any prohibition under this Act or any other law for the time being in force but does not include any such goods in respect of which the conditions subject to which the goods are permitted to be imported or exported have been complied with.

9.12. **Section 2(39) of the Customs Act, 1962** -"Smuggling", in relation to any goods, means any act or omission which will render such goods liable to confiscation under section 111 or section 113.

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

Section 123: Burden of proof in certain cases. -	
(1)	Where any goods to which this section applies are seized under this act in the reasonable belief that they are smuggled goods, the burden of proving that they are not smuggled goods shall be -
	(a) In a case where such seizure is made from the possession of any person, -
	(i) on the person from whose possession the goods were seized; and
	(ii) if any person, other than the person from whose possession the goods were seized, claims to be the owner thereof, also on such other person.
	(b) In any other case, on the person, if any, who claims to be the owner of the goods so seized.
(2)	This section shall apply to gold and manufactures thereof, watches, and any other class of goods which the Central Government may by notification in the Official Gazette specify.

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

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

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

(d) any goods which are imported or attempted to be imported or are brought within the Indian customs waters for the purpose of being imported, contrary to any prohibition imposed by or under this Act or any other law for the time being in force;

(l) any dutiable or prohibited goods which are not included or are in excess of those included in the entry made under this Act, or in the case of baggage in the declaration made under section 77;

(m) any goods which do not correspond in respect of value or in any other particular] with the entry made under this Act or in the case of baggage with the declaration made under section 77 [in respect thereof, or in the case of goods under transshipment, with the declaration for transshipment referred to in the proviso to sub-section (1) of section 54;]

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

Section 112. Penalty for improper importation of goods, etc. -

Any person, -

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

(b) who acquires possession of or is in any way concerned in carrying, removing, depositing, harbouring, keeping, concealing, selling or purchasing, or in any other manner dealing with any goods which he knows or has reason to believe are liable to confiscation under section 111,

9.16. Section 119: Confiscation of goods used for concealing smuggled goods:

“Any goods used for concealing smuggled goods shall also be liable to confiscation”.

9.17. From all the above paras, it appears that during the period relevant to this case, import of gold in any form (gold having purity above 22 carat) was restricted as per DGFT Notification and import was permitted only by nominated agencies. It clearly appears that import of goods whereof is allowed subject to certain conditions are to be treated as prohibited goods under Section 2(33) of the Customs Act, 1962 in case such conditions are not fulfilled. Gold is not allowed to be imported freely in baggage and it is permitted to be imported subject to fulfilment of certain conditions.

10. VIOLATION AND CONTRAVENTION OF THE VARIOUS PROVISIONS:

10.1. From the investigation conducted in the case, it appears that the aforesaid gold was imported into India in violation of the provisions of the Baggage Rules, 2016, as amended, in as much as gold or silver in any form, other than ornaments is not allowed to be imported free of duty. In the instant case, 06 gold TT bars and 03 pieces of gold cut bars totally 750.700 grams (Net Weight) having purity 999.0/24 Kt. and market value of Rs. 78,29,801/- and tariff value of Rs. 70,70,228/-, were brought to India as found concealed inside the socks worn by the passenger Shri Akash Manoharlal Dengra, who had arrived from Dubai to Ahmedabad on 09.08.2025 via Spicejet Flight No. SG-016, at Terminal-2 of SVPIA Ahmedabad. Further, the said quantity of gold is more than the permissible limit allowed to a passenger under the Baggage Rules and for these reasons alone it cannot be considered as a Bonafide Baggage under the Customs Baggage Rules, 2016.

10.2. According to Section 77 of the Customs Act, 1962, the owner of any baggage, for the purpose of clearing it, is required to make a declaration of its contents to the proper Officer. In the instant case, the passenger had neither filed any such declaration, nor declared the said gold totally weighing 750.700 grams having purity of 24 Kt/999.0 because of malafide intention and thereby contravened the provisions of Section 77 of the Customs Act, 1962. It therefore, appears that the said gold totally weighing 750.700 gms having purity of 24 Kt/999.0 recovered from the passenger Shri Akash Manoharlal Dengra, was attempted to be smuggled into India with an intention to clear the same without discharging the Customs Duty payable thereon. It, therefore, appears that the said gold totally weighing 750.700 grams having purity of 24 Kt/999.0 is liable for confiscation under the provisions of Section 111 of the Customs Act, 1962.

10.3. The seized goods, i.e. 06 gold TT bars and 03 pieces of gold cut bars totally weighing 750.700 grams having purity of 24 Kt/999.0 and Market Value of Rs. 78,29,801/- and Tariff Value of Rs. 70,70,228/- have been attempted to be illegally smuggled into India without declaring before the Customs Authorities in violation of the provisions of the Customs Act, 1962 & FTP and Custom Baggage Rules in as much as no declaration was made under Section 77 of the Customs Act, 1962 in this case. Further, the said gold do not also appear to be allowed to be imported by the passenger keeping the restrictions on such import under the provisions of FTP and Customs Act, 1962. Hence, it appears that the said gold was brought into India with a motive to smuggle into India by way of fraudulently circumventing the restrictions and prohibitions imposed under the Customs Act 1962 and other allied Acts, Rules and Regulations. Therefore, the same prohibited goods may be treated as imported illegally into India and liable to confiscation under the provisions of Section 111(d) and (l) of the Customs Act, 1962.

10.4. In the instant case, a total quantity of net 750.700 grams of gold, involving Market Value of Rs. 78,29,801/- and Tariff Value of Rs. 70,70,228/- had been illegally smuggled into India without declaring before the Customs Authorities in violation of the provisions of the Customs Act, 1962 & FTP and Custom Baggage Rules. The said gold does not appear to be allowed to import by the passenger and aforesaid persons keeping the restrictions on such import under the provisions of FTP and Customs Act, 1962. Hence, it appears that the said gold had been brought into India with a motive to smuggle into India by way of fraudulently circumventing the restrictions and prohibitions imposed under the Customs Act 1962 and other allied Acts, Rules and Regulations. Therefore, the same prohibited goods may be treated as imported illegally into India and liable to confiscation under the provisions of Section 111(d) and (l) of the Customs Act, 1962.

10.5. Also, the passenger, Shri Govinda Hareshkumar Meghani and Shri Jethanand Bansilal Meghani alias Jackybhair Meghani have failed to discharge their onus in terms of the provisions of Section 123 of the Custom Act, 1962. These actions render the said gold quantity liable for confiscation and also rendered themselves liable for penal action under the Customs Act, 1962.

10.6. Further, the packing materials used for concealing the above said gold (totally weighing net 750.700 grams having purity of 24 Kt/999.0) believed to be used for concealment is liable to confiscation under Section 119 of the Customs Act, 1962.

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

11.1. Role of the Passenger Shri Akash Manoharlal Dengra:

11.1.1. From evidences gathered, both oral and documentary, available on records, Shri Akash Manoharlal Dengra had attempted to smuggle Gold totally weighing 750.700 grams (Net Weight) having purity 999.0/24 Kt. and Market Value of Rs. 78,29,801/- and Tariff Value of Rs. 70,70,228/-, found concealed inside the socks worn by him, who had arrived from Dubai to Ahmedabad on 09.08.2025 via Spicejet Flight No. SG-016, at Terminal-2 of SVPIA Ahmedabad, with a deliberate intention to evade payment of Customs duty and fraudulently circumventing the restrictions and prohibitions imposed under the Customs Act, 1962 and other allied Acts, Rules and Regulations. The said passenger had knowingly and intentionally smuggled the said gold, and attempted to exit from the Green Channel of SVPI Airport, Ahmedabad with an intent to clear it illicitly to evade payment of Customs Duty. Therefore, the improperly imported gold by the passenger Shri Akash Manoharlal Dengra, by way of concealment in socks and without declaring it to

Customs on arrival in India cannot be treated as Bonafide household goods or personal effects. Shri Akash Manoharlal Dengra has thus contravened the Foreign Trade Policy 2015-20 and Section 11(1) of the Foreign Trade (Development and Regulation) Act, 1992 read with Section 3(2) and 3(3) of the Foreign Trade (Development and Regulation) Act, 1992, as amended.

11.1.2. Shri Akash Manoharlal Dengra has, by not declaring the gold brought by him totally weighing 750.700 gms having purity of 24Kt/999.0, found concealed inside the socks worn by him, which included dutiable and prohibited goods to the proper officer of the Customs, contravened Section 77 of the Customs Act, 1962 read with Regulation 3 of Customs Baggage Declaration Regulations, 2013.

11.1.3. Shri Akash Manoharlal Dengra deposed in his statement dated 09.08.2025 that he had travelled to Dubai by Indigo Flight no. 6E-1477 alongwith Shri Govinda Hareshkumar Meghani; that the to and fro air tickets were arranged and paid by Shri Jethanand Bansilal Meghani alias Jacky bhai Meghani. He further deposed that while he and Shri Govinda Hareshkumar Meghani were at Dubai Airport, Shri Govinda Hareshkumar Meghani gave him 750.700 Grams gold in form of 6 Gold TT Bars (5 Pieces of Yaq00t 10 Tolas Gold 999 Melter Assayer, & 1 Piece Of MWG UAE 10 Tolas 999.0 MWG Melter Assayer) & 3 Pieces Of Cut Gold Bar and asked him to conceal the above said gold in his socks; that Shri Govinda Hareshkumar Meghani instructed him to carry the said gold to Ahmedabad Airport for which Shri Govinda Hareshkumar Meghani offered the passenger Rs. 15,000/- for carrying the said gold through SVPI Airport, Ahmedabad; that he (the passenger) got tempted by the offer and agreed to carry the said gold through Ahmedabad airport.

11.1.4. On being asked, Shri Akash Manoharlal Dengra stated that Shri Govinda Hareshkumar Meghani had purchased the above gold in Dubai and gave the same to him for carrying through the SVPI Airport, Ahmedabad; that Shri Govinda Hareshkumar Meghani was also travelling with him in the same flight.

11.1.5. From above, it appears that the passenger coordinated to execute this smuggling operation, having prior knowledge of the concealment and retrieval process for monetary considerations and for personal enrichment. The Gold was found concealed in his socks and he may get Rs.15,000/- for smuggling of gold. These activities were undertaken by the passenger for monetary gain, with full awareness that such acts were illegal, unauthorized, and unsupported by proper documentation.

11.1.6. During the course of interception, the passenger Shri Akash Maniharal Dengra was enquired by the officers of Air Intelligence Unit, Customs Ahmedabad, whether, he wanted to declare any dutiable item before the Custom Authorities, to which he had denied. He did not have proper documents/purchase documents in respect of gold which was attempted to be smuggled. Hence, the passenger Shri Akash Maniharal Dengra appears to be important part of the syndicate of such smuggling of gold in nexus with Shri Govinda Hareshkumar Meghani and Shri Jethanand Bansilal Meghani alias Jacky bhai Meghani who appears to be the main handler.

11.1.7. The act of concealing the gold into the socks of the passenger to dodge the custom authority itself suggests the mens-rea on the part of the passenger with a view to smuggled the gold avoided payment of Customs duty. It therefore, appears that the passenger Shri Akash Manoharlal Dengra was not inclined to declare the

goods viz. gold that he was carrying before the Customs Authorities. Thus, the Gold totally weighing 750.700 grams (Net Weight) having purity 999.0/24 Kt. and market value of Rs. 78,29,801/- and tariff value of Rs. 70,70,228/-, recovered from the possession of the passenger Shri Akash Manoharlal Dengra, was attempted to be smuggled by him into India illegally without declaration and payment of appropriate Customs duties.

11.1.8. Therefore, Shri Akash Manoharlal Dengra was found smuggling gold bars weighing 750.700 grams of 24Kt/999 purity, concealed inside the socks he was wearing, with the intent to illegally import the gold without declaring it to Customs and to evade customs duty while circumventing applicable restrictions and prohibitions. By this act, the gold became liable for confiscation under Sections 111(d) and 111(l) read with Sections 2(22), 2(33), and 2(39) of the Customs Act, 1962. Further, he knowingly violated provisions of the Customs Act, 1962, Foreign Trade Policy 2015–20, Baggage Rules, 2016, and relevant Customs Notifications, including failure to file the mandatory declaration under Section 77 of the Customs Act. As he was involved in carrying, keeping, concealing, and illegally importing goods he knew were liable to confiscation, he rendered himself liable to penalty under Sections 112(a) and 112(b) of the Customs Act, 1962.

11.1.9. Shri Akash Manoharlal Dengra has failed to discharge his onus in terms of the provisions of Section 123 of the Custom Act, 1962. These actions render the said gold quantity liable for confiscation and also render penal action against him under the Customs Act, 1962.

11.1.10. As narrated above, Shri Akash Manoharlal Dengra had tendered statement dated 09.08.2025 at SVPI Airport, Ahmedabad wherein he categorically explained the role of Shri Govinda Hareshkumar Meghani and Shri Jethanand Bansilal Meghani on the basis of which Searches were carried out at the residential premises of these two persons. As a result of the same, a letter dated 10.08.2025 was received showing sender name as Shri Akash Manoharlal Dengra wherein the Statement dated 09.08.2025 of Shri Akash Manoharlal Dengra was retracted. In order to verify the genuineness of the letter dated 10.08.2025 and to re-examine the matter by recording afresh statement of Shri Akash Manoharlal Dengra, several repeated Summons dated 10.09.2025, 18.09.2025 and 27.10.2025 were issued directing him to appear before investigating officer and to produce facts and evidences in this regard but Shri Akash Manoharlal Dengra neither appeared before investigating officers, nor submitted /sent any fact or evidences in the matter. By doing so, Shri Akash Manoharlal Dengra not only attempted to mis-lead the investigation, but also dis-honoured the Summons issued to him. For these omission and commission on his part, Shri Akash Manoharlal Dengra has also rendered himself liable for penalty under **Section 117** of Customs Act, 1962.

11.2. Role of Shri Govinda Hareshkumar Meghani: -

11.2.1. From the facts and evidences on record and Statement dated 09.08.2025 of Shri Akash Manoharlal Dengra, it appears that Shri Govinda Hareshkumar Meghani was one of the key persons behind the smuggling of gold in the present case. He had travelled to and fro Dubai with Shri Akash Manoharlal Dengra for the purpose of smuggling of Gold and while they were at Dubai Airport, Shri Govinda Hareshkumar Meghani gave the subject 750.700 Grams gold to Shri Akash Manoharlal Dengra and asked him to conceal the above said gold in his socks. Shri Govinda Hareshkumar Meghani instructed Shri Akash Manoharlal

Dengra to carry the said gold to Ahmedabad Airport for which he allured Shri Akash Manoharlal Dengra to give Rs.15,000/- for carrying the said gold through SVPI Airport, Ahmedabad.

11.2.2. As per the version of Shri Akash Manoharlal Dengra deposed through Statement dated 09.08.2025, Shri Govinda Hareshkumar Meghani had purchased the above said gold in Dubai and gave the same to Shri Akash Manoharlal Dengra for bringing it illegally into India through the SVPI Airport, Ahmedabad.

11.2.3. From above, it appears that Shri Govinda Hareshkumar Meghani was one of the associates of the conspiracy of smuggling and coordinated the passenger to execute this smuggling operation. The gold was purchased by him as per version of Shri Akash Manoharlal Dengra and also appears as per mention of his mobile no. on the invoice provided by the passenger. As per directions of Shri Govinda Hareshkumar Meghani, the gold was brought to India under concealment in the socks worn by the passenger and the same was not declared before Customs Authorities at SVPI Airport, Ahmedabad with intend to evade the Customs Duty.

11.2.4. The act of concealing the gold into the socks of the passenger to dodge the custom authority itself as per his directions, suggests the mens-rea on the part of Shri Govinda Hareshkumar Meghani with a view to smuggle the gold avoiding payment of Customs duty. Thus, the Gold totally weighing 750.700 grams (Net Weight) having purity 999.0/24 Kt. and market value of Rs.78,29,801/- and tariff value of Rs.70,70,228/-, recovered from the possession of the passenger Shri Akash Manoharlal Dengra, was illegally attempted to be smuggled into India as per direction of Shri Govinda Hareshkumar Meghani without declaration and payment of appropriate Customs duties.

11.2.5. Therefore, Shri Govinda Hareshkumar Meghani was found to have abetted the smuggling of gold and knowingly violated provisions of the Customs Act, 1962, Foreign Trade Policy 2015–20, Baggage Rules, 2016, and relevant Customs Notifications, with the intent to illegally import gold without declaration to Customs, evade customs duty, and circumvent applicable restrictions and prohibitions. His actions rendered the gold liable to confiscation under Sections 111(d) and 111(l) read with Sections 2(22), 2(33), and 2(39) of the Customs Act, 1962. Further, he was involved in the smuggling, purchase, and dealing of the subject gold and caused non-filing of the declaration under Section 77 of the Customs Act, despite knowing or having reason to believe that the goods were liable to confiscation under Section 111, thereby rendering himself liable to penalty under Sections 112(a) and 112(b) of the Customs Act, 1962.

11.2.6. Shri Govinda Hareshkumar Meghani has failed to discharge his onus in terms of the provisions of Section 123 of the Custom Act, 1962. These actions render the said gold quantity liable for confiscation and also render penal action against him under the Customs Act, 1962.

11.2.7. In his statement dated 09.08.2025, Shri Akash Manohar Dengra had categorically explained the role of Shri Govinda Hareshkumar Meghani in this case of smuggling of Gold. In order to record version of Shri Govinda Hareshkumar Meghani, several repeated Summons dated 09.08.2025, 13.08.2025, 18.09.2025 and 27.10.2025 were issued directing him to appear before investigating officer and to produce facts and evidences in this regard but Shri Govinda Hareshkumar Meghani neither appeared before investigating officers, nor submitted /sent any fact or evidences in the matter. By doing so, Shri Govinda Hareshkumar Meghani had dis-honored the Summons issued to him. For these omission and

commission on his part, Shri Govinda Hareshkumar Meghani has also rendered himself liable for penalty under **Section 117** of Customs Act, 1962.

11.3. Role of Shri Jethanand Bansilal Meghani Alias Jackybhair Meghani: -

11.3.1. During the Panchnama proceedings dated 09.08.2025, Shri Akash Manoharlal Dengra submitted that the subject gold was given to him by one Shri Meghani Govinda Harish in Dubai who informed him (the passenger) that the said gold belonged to Shri Jackybhair Meghani. Shri Akash Manoharlal Dengra further informed that he was working as Sales Head in M/s. Simi Plast in which Shri Jackybhair Meghani is Proprietor. In his Statement dated 09.08.2025 also, Shri Akash Manoharlal Dengra deposed that for the journey in which he brought the Gold, the to and fro air tickets were arranged and paid by Shri Jethanand Bansilal Meghani alias Jackybhair Meghani. Thus, it appears that Shri Jethanand Bansilal Meghani alias Jackybhair Meghani is the main mastermind behind the smuggling of subject gold thereby violation of various provisions of Customs Act, 1962, Foreign Trade Policy 2015-20, Baggage Rules, 2016, Customs Notifications, etc. It appears that Shri Jethanand Bansilal Meghani alias Jackybhair Meghani has concerned himself in the act of abetment of smuggling of gold, and knowingly violated the various provisions of Customs Act, 1962, Foreign Trade Policy 2015-20, Baggage Rules, 2016, Customs Notifications, etc., for the purpose of the smuggling/illegal import without declaring it to the Customs with intent to evade the Customs Duty and to circumvent the restrictions and prohibitions imposed on import of subject gold by which he rendered the above goods liable to confiscation under Section 111(d) and 111(1) read with Section 2(22), 2(33), 2(39) of the Customs Act, 1962. Further, as per the facts discussed supra, Shri Jethanand Bansilal Meghani alias Jackybhair Meghani has concerned himself in the conspiracy of smuggling of gold and thereby knowingly violated the various provisions of Customs Act, 1962, Foreign Trade Policy 2015-20, Baggage Rules, 2016, Customs Notifications, etc., which rendered the above goods liable to confiscation under Section 111(d) and 111(1) of the Customs Act, 1962. Shri Govinda Hareshkumar Meghani was found concerned in financially adding and dealing with the smuggled gold which he knew or has reason to believe are liable to confiscation under section 111 of Customs Act, 1962 and thereby rendered himself liable for penalty under Section 112(a) and 112(b) of Customs Act, 1962.

11.3.3. Shri Jethanand Bansilal Meghani alias Jackybhair Meghani has failed to discharge his onus in terms of the provisions of Section 123 of the Custom Act, 1962. These actions render the said gold quantity liable for confiscation and also render penal action against him under the Customs Act, 1962.

11.3.4. In the Panchnama dated 09.08.2025 and his statement dated 09.08.2025, Shri Akash Manoharlal Dengra had categorically explained the role of Shri Jethanand Bansilal Meghani alias Jackybhair Meghani in the smuggling of Gold. In order to record version of Shri Jethanand Bansilal Meghani alias Jackybhair Meghani, several repeated Summons dated 09.08.2025, 13.08.2025, 18.09.2025 and 27.10.2025 were issued directing him to appear before investigating officer and to produce facts and evidences in this regard but Shri Jethanand Bansilal Meghani alias Jackybhair Meghani neither appeared before investigating officers, nor submitted /sent any fact or evidences in the matter. By doing so, Shri Jethanand Bansilal Meghani alias Jackybhair Meghani had dishonoured the Summons issued to him. For these omission and commission on his part, Shri Jethanand Bansilal Meghani alias Jackybhair Meghani has also rendered himself liable for penalty under **Section 117** of Customs Act, 1962.

12. In view of the above, it appears that Gold Bars, having purity 999.0/24 Kt., totally weighing 750.700 grams (Net Weight) having purity 999.0/24Kt. and Market Value of Rs.78,29,801/- and Tariff Value of Rs.70,70,228/, found concealed inside the socks worn by Shri Akash Manoharlal Dengra, who had arrived from Dubai to Ahmedabad on 09.08.2025 via Spicejet Flight No. SG-016, at Terminal-2 of SVPI Airport, Ahmedabad, placed under seizure under Panchnama proceedings dated 09.08.2025 and Seizure Memo/ Order dated 09.08.2025, are liable for (i) confiscation under the provision of **Section 111(d) and 111(l)** of the Customs Act, 1962; and the goods used for concealment of subject smuggled gold i.e. pair of socks worn by the passenger Shri Akash Manoharlal Dengra are liable for confiscation under **Section 119** of the Customs Act, 1962. Further, the passenger Shri Akash Manoharlal Dengra and other two persons viz. Shri Govinda Hareshkumar Meghani and Shri Jethanand Bansilal Meghani alias Jackybhaji Meghani found involved in the smuggling of the said Gold thereby violation of provisions of Customs Act, 1962, Foreign Trade Policy 2015-20, Baggage Rules, 2016, Customs Notifications, etc., are liable for penalty under the provisions of **Section 112(a) & 112(b) and Section 117** of the Customs Act, 1962, for the omissions and commissions mentioned herein above.

13. Now therefore, the Noticees viz. (i) Shri Akash Manoharlal Dengra, (ii) Shri Govinda Hareshkumar Meghani and (iii) Shri Jethanand Bansilal Meghani are jointly and severely called upon to show cause in writing to the Additional/Joint Commissioner of Customs, having his office located at 2nd Floor, 'Custom House' Building, Near All India Radio, Navrangpura, Ahmedabad-380 009, as to why:

- (i)** 06 Gold TT Bars and 03 Pieces of Gold Cut Bars totally weighing 750.700 grams having purity of 24Kt/999.0 and Market Value of Rs.78,29,801/- and Tariff Value of Rs.70,70,228/-, found concealed inside the socks worn by Shri Akash Manoharlal Dengra, who arrived from Dubai to Ahmedabad on 09.08.2025 via Spicejet Flight No. SG-016, at Terminal-2 of SVPI Airport, Ahmedabad, Placed Under Seizure Under Panchnama Proceedings Dated 09.08.2025 and Seizure Memo Order dated 09.08.2025, should not be confiscated under the provision of Section 111(d) and 111(l) of the Customs Act, 1962;
- (ii)** The pair of socks used for concealment of the aforesaid six (06) Gold TT Bars and three (03) Pieces of Cut Gold Bars seized vide Seizure Memo Dated 09.08.2025, should not be confiscated under the provision of Section 119 of the Customs Act, 1962
- (iii)** Penalty should not be imposed separately upon them under the provisions of Sections 112(a) and 112(b) of the Customs Act, 1962, for the omissions and commissions mentioned hereinabove.
- (iv)** Penalty should not be imposed separately upon them under the provisions of Sections 117 of the Customs Act, 1962, for the omissions and commissions mentioned hereinabove.

14. The Noticees namely (i) Shri Akash Manoharlal Dengra, (ii) Shri Govinda Hareshkumar Meghani and (iii) Shri Jethanand Bansilal Meghani, are further required to state specifically in the written reply as to whether they wish to be heard in person before the case is adjudicated. If no specific mention is made about this in the written reply, it shall be presumed that they do not wish to be heard in person in their submission, it would be presumed that they do not desire a personal hearing.

All the noticees should produce at the time of showing cause, all the evidences which they intend to reply upon in defense.

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

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

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

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

(Shri Ram Vishnoi)
Additional Commissioner
Customs, Ahmedabad

DIN:20260271MN0000664E51

F.No. VIII/10-64/SVPIA-A/O&A/HQ/2025-26

Date: 04.02.2026

By Post/ E-mail

To,

- 1) **Shri Akash Manoharlal Dengra,**
H. No. 3, Haridarshan Flat,
Opp. Sukhramdas Darbar Kubernagar,
Ahmedabad, Gujarat- 382340
- 2) **Shri Govinda Hareshkumar Meghani,**
H. No, A-20, Ashram Society,
Thakkar Bapa Nagar, Ahmedabad
- 3) **Shri Jethanand Bansilal Meghani,**
Gate No. 2, House No. 60, Ved Bungalows,
Near Toyota Showroom,
Nana Chiloda, Ahmedabad-380009

Copy to:

- (i) The Deputy/Assistant Commissioner of Customs, SVPIA, Ahmedabad
- (ii) The Assistant 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 Show Cause Notice No. VIII/10-64/SVPIA-A/O&A/HQ/2025-26 date: 04.02.2026 issued to Shri Akash Manoharlal Dengra (DOB: 30.03.1998) holding Indian Passport No. T3793753, residing at 3, Haridarshan Flat, Opp. Sukhramdas Darbar Kubernagar, Ahmedabad, Gujarat-382340 for attempting to smuggle Gold Bars of 999(24Kt) purity having net weight of 750.700 grams:

Sr. No.	Document	Remarks
1	Panchnama drawn on 09.08.2025 at SVP International Airport, Ahmedabad and Travelling documents	Copy enclosed
2	Valuation Certificate dated 09.08.2025 issued by Shri Soni Kartikey Vasantrai, Government Approved Valuer.	Copy enclosed
3	Seizure memo Order dated 09.08.2025 issued under Section 110(1) & (3) of the Customs Act, 1962 in respect of the gold bar weighing 883.14 grams.	Copy enclosed
4	Statement dated 09.08.2025 of Shri Akash Manoharlal Dengra	Copy enclosed
5	Arrest Memo dated 09.08.2025 and bail bond dated 09.08.2025 furnished by the Accused Passenger	Copy enclosed
6	Summons issued to Shri Akash Manoharlal Dengra, Shri Jethanand Bansilal Meghani and Shri Govinda Hareshkumar Meghani	Copy enclosed