



प्रधान आयुक्तका कार्यालय, सीमाशुल्क, अहमदाबाद

सीमाशुल्कभवन, पहलीमंजिल, पुरानेहाईकोर्टकेसामने, नवरंगपुरा, अहमदाबाद - 380 009.
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SHOW CAUSE NOTICE

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

Shri Mustufa Burhanbhai Hasam (hereinafter referred to as the said "passenger/Noticee"), residential address as per passport is S/o- Shri Burhanbhai Kurbanhusain Hasam, address 302 AL Mubarak Mazil, Juni Kacheri Husami Mohala, Dahod, Dahod Pin - 389151, Gujarat, holding Indian Passport No. V3305737, arrived by Etihad Flight having number EY 286 on 22.03.2024 from Abu Dhabi to Ahmedabad Seat No. 10E on 22.03.2024 at Sardar Vallabhbhai Patel International Airport (SVPIA), Terminal-2, Ahmedabad. On the basis of specific input, the passenger was intercepted by the officers of DRI, AZU and Air Intelligence Unit (AIU) officers, SVPIA, Customs, Ahmedabad while the passenger was attempting to exit through green channel without making any declaration to Customs, under Panchnama proceedings dated 22.03.2024 (**RUD - 01**) in presence of 02 independent witnesses for passenger's personal search and examination of his baggage. The passenger was carrying a blue colored trolley bag as his Checked-in baggage.

2. The officers asked the passenger whether he was carrying any contraband/ dutiable goods in person or in baggage to which he denied. The officers informed the passenger that they would be conducting his personal search and detailed examination of his baggage. The officers offered their personal search to the passenger, but the passenger denied the same politely. Then officers asked the passenger whether he wanted to be checked in presence of the Executive Magistrate or the Superintendent (Gazetted officer) of Customs, in reply to which the passenger in presence of 02 independent witnesses gave his consent to be searched in presence of the Superintendent of Customs. The passenger was asked to walk through the Door Frame Metal Detector (DFMD) machine after removing all the metallic objects he was wearing

on his body/ clothes. Thereafter the passenger, removed the metallic substances from his body such as mobile, purse etc., and kept it in a tray placed on the table there and after that he was asked to pass through the Door Frame Metal Detector (DFMD) machine and while he passed through the DFMD Machine, no beep sound was heard indicating that nothing objectionable/dutiable was on his body/clothes. Further, the AIU officers asked the passenger to keep his baggage into X-Ray Baggage Scanning Machine installed near the Green Channel counter at terminal 2 of SVPI Ahmedabad. The passenger kept his baggage into X-Ray Baggage Scanning Machine for scanning of his baggage. On scanning of his baggage, no suspicious image appeared on the screen of the X-Ray machine.

Thereafter, the officers, in presence of the Panchas, asked the passenger whether he has concealed any substance in his body, to which he replies in negative. After thorough interrogation by the officers, Shri Mustufa Burhanbhai Hasam accepted that he is hiding 03 capsules covered with rubber inside his rectum and the capsules contain gold paste with chemical mix in semi solid form. The officers, then lead the passenger to the washroom located near belt No. 6 of arrival hall, terminal 2, SVPI Airport, Ahmedabad and the passenger come out of the washroom with 03 capsules wrapped in rubber.

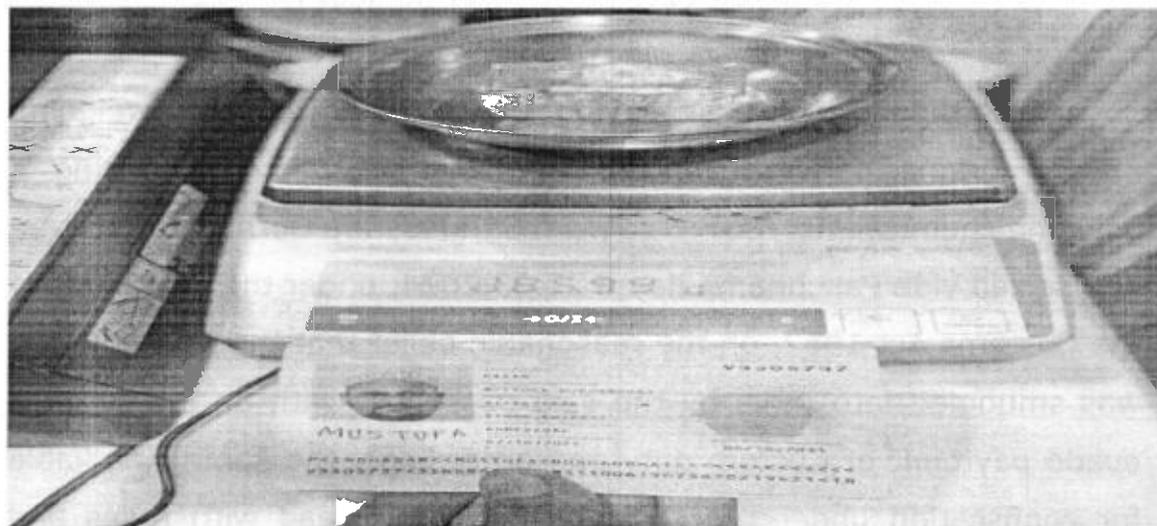
2.1 The officers informed the Panchas that the capsules recovered from Shri Mustufa Burhanbhai Hasam contains semi solid substance comprising of gold and chemical mix, which required to be confirmed and also to be ascertained its purity and weight. For the same, Shri Kartikey Vasantrai Soni, the Government Approved Valuer was contacted, who informed that the facility to extract the gold from such semi solid substance comprising of gold and chemical mix and to ascertain purity and weight of the same, is available at his shop only. Accordingly, the officers, the Panchas and the passenger visited his shop situated at 301, Golden Signature, Behind Ratnam Complex, Nr. National Handloom, C.G. Road, Ahmedabad-380006 in Government vehicle. Shri Kartikey Vasantrai Soni, the Government Approved Valuer weighed the said 03 capsules of semi solid substance comprising of gold and chemical mix on his weighing scale and informed that it was

weighing 968.88 Grams (weight inclusive of rubber). The photograph of the same is as under :



2.2 Thereafter, the Government approved valuer Shri Kartikey Vasantrai Soni started the process of converting the said semi solid substances concealed in the said capsules into solid gold. After completion of the procedure, Government Approved Valuer informed that 1 Gold bar weighing 885.99 grams having purity 999.0/24 Kt. is derived from the above mentioned 968.88 Grams of 03 capsules containing gold paste and chemical mix.

The photograph of the extracted gold bar is as under:



After testing the said gold bar, the Government Approved Valuer confirmed that it was pure gold. Shri Soni Kartikey Vasantrai vide certificate no. 1584/2023-24 dated 22.03.2024 **(RUD - 02)** certified

that the gold bar weighing **885.99** grams is having purity 999.0/24kt, market value of **Rs.60,49,540/-** (Rupees Sixty Lakhs Forty-Nine Thousand Five Hundred Forty only) and having tariff value of **Rs.51,64,436/-** (Fifty-One lakhs Sixty-Four thousand Four hundred Thirty-Six only). The value of the gold bar has been calculated as per the which has been calculated as per the Notification No. 22/2024-Customs (N.T.) DTD. 15-03-2024 (Gold) and Notification No. 18/2024-Customs (N.T.) dtd. 07-03-2024 (exchange Rate). The Government Approved Valuer submits his valuation report to the AIU Officers which is annexed as Annexure-A to the Panchnama. He submits his valuation report to the AIU Officer vide certificate no. 1584/2023-24 dated 22.03.2024.

2.3 The method of purifying, testing and valuation used by Shri Kartikey Vasantrai Soni was done in presence of the independent Panchas, the passenger and the officers. All were satisfied and agreed with the testing and Valuation Certificate No: 1584/2023-24 dated 22.03.2024 given by Shri Kartikey Vasantrai Soni and in token of the same, the Panchas and the passenger put their dated signature on the said valuation certificates. The following documents produced by the passenger – Shri Mustufa Burhanbhai Hasam were withdrawn under the Panchnama dated 22.03.2024:-

- (i) Copy of Passport No. V3305737 issued at Ahmedabad on 07.10.2021 and valid up to 06.10.2031.
- (ii) Boarding pass of Etihad Airlines Flight No. EY286 from Abu-Dhabi to Ahmedabad dated 22.03.2024 having seat No.10E.

3. Accordingly, gold bar having purity 999.0/24 Kt. weighing 885.99 grams, derived from the semi solid substance comprising of gold and chemical mix recovered from Shri Mustufa Burhanbhai Hasam was seized vide Panchnama dated 22.03.2024, under the provisions of the Customs Act 1962, on the reasonable belief that the said gold bar was smuggled into India by the said passenger with an intention to evade payment of Custom duty and accordingly the same was liable for confiscation under the Customs Act, 1962 read with Rules and Regulation made thereunder.

4. A statement of Shri Mustufa Burhanbhai Hasam was recorded on 23.03.2024, under Section 108 of the Customs Act, 1962 (**RUD-03**), wherein he *inter alia* stated that:-

- (i) He is engaged in business of delivery of foods in swiggy;
- (ii) He is not frequent traveller, this is Second time he visited Dubai for sightseeing/ touring. his ticket (one way) was booked by himself in his personal savings and travelled on 02.03.2024 from Mumbai to Dubai. The return ticket booked by the unknown person from Abu Dhabi in flight No. EY 286 of Etihad Airlines.
- (iii) He was returning to India from Abu Dhabi on 22.03.2024 by EY 286 by Etihad Airways one unknown person who met him at City Centre Mall in Dubai has given him this gold to hand over the same in India for which he was promised by that unknown person that he would be paid Rs.20,000/-. At the time of handing over this gold & Chemical mix paste in form of capsules to him in Dubai he was instructed that this gold would be carried by way of body concealment i.e. Rectum and do not eat or drink anything during the travelling. he also state that the said gold did not belong to him and not purchased by him. he was fully aware that he was having Gold concealed in body i.e. Rectum but he was not aware of the actual quantity of Gold. he don't have any mobile number or photo of the person to whom the said Gold capsules would be handed over in India. he was also aware that import of gold such ways of concealment and evade of duty is an offence.
- (iv) He had been present during the entire course of the Panchnama dated 22.03.2024 and he confirmed the events narrated in the said Panchnama drawn on 22.03.2024 at Terminal-2, SVPI Airport, Ahmedabad;
- (v) he is aware that smuggling of gold without payment of Custom duty is an offence; he is well aware of the gold concealed in 03 capsules containing gold and chemical mix in semi-solid form in his rectum but he did not make any

declarations in this regard with an intention to smuggle the same without payment of Custom duty.

5. The above said gold bar weighing 885.99 grams recovered from Shri Mustufa Burhanbhai Hasam, was allegedly attempted to be smuggled into India with an intent to evade payment of Customs duty by way of concealing the same in the form of semi solid substance comprising of gold and chemical mix, which is clear violation of the provisions of the Customs Act, 1962. Thus, on a reasonable belief that the gold bar weighing 885.99 grams is attempted to be smuggled by Shri Mustufa Burhanbhai Hasam, liable for confiscation as per the provisions of Section 111 of the Customs Act, 1962. Hence, the above said gold bar weighing 885.99 grams derived from the above said semi solid gold paste with chemical mix weighing 968.88 Grams along with its packing material used to conceal the semi solid gold paste in 03 capsules, was placed under seizure under the provision of Section 110 and Section 119 of the Customs Act, 1962 vide Seizure memo Order dated 22.03.2024. (**RUD - 04**).

6. In terms of Board's Circulars No. 28/2015-Customs issued from F. No. 394/68/2013-Cus (AS) dated 23/10/2015 and 27/2015-Cus issued from F. No. 394/68/2013-Cus. (AS) dated 23/10/2015, as revised vide Circular No. 13/2022-Customs, 16-08-2022, the prosecution and the decision to arrest may be considered in cases involving outright smuggling of high value goods such as precious metal, restricted items or prohibited items where the value of the goods involved is Rs.50,00,000/- (Rupees Fifty Lakhs) or more. Since the market value of gold amounted to Rs.60,49,540/- totally weighing 885.99 grams recovered from Shri Mustufa Burhanbhai Hasam is more than Rs.50,00,000/-, hence this case is fit for arrest of the said passenger under Section 104 of the Customs Act, 1962. Hence, the passenger was arrested on 23.03.2024.

7. **RELEVANT LEGAL PROVISIONS:**

A. THE CUSTOMS ACT, 1962:

I) Section 2 - Definitions.—*In this Act, unless the context otherwise requires,—*

(22) "goods" includes-

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

(3) "baggage" includes unaccompanied baggage but does not include motor vehicles;

(33) "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;

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

II) Section 11A – Definitions -In this Chapter, unless the context otherwise requires,

(a) "illegal import" means the import of any goods in contravention of the provisions of this Act or any other law for the time being in force;"

III) "Section 77 – Declaration by owner of baggage.— The owner of any baggage shall, for the purpose of clearing it, make a declaration of its contents to the proper officer."

IV) "Section 110 – Seizure of goods, documents and things.— (1) If the proper officer has reason to believe that any goods are liable to confiscation under this Act, he may seize such goods:"

V) "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;*
- (f) any dutiable or prohibited goods required to be mentioned under the regulations in an arrival manifest or import manifest or import report which are not so mentioned;*
- (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;*
- (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;"*

VI) "Section 112 – Penalty for improper importation of goods, etc.–*Any person,-*

- (a) who, in relation to any goods, does or omits to do any act which act or omission would render such goods liable to confiscation under Section 111, or abets the doing or omission of such an act, or*
- (b) who acquires possession of or is in any way concerned in carrying, removing, depositing, harboring, keeping, concealing, selling or purchasing or in any manner dealing*

with any goods which he know or has reason to believe are liable to confiscation under Section 111, shall be liable to penalty.

VII) Section 119 in the Customs Act, 1962 :

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

B. THE FOREIGN TRADE (DEVELOPMENT AND REGULATION) ACT, 1992;

I) "Section 3(2) - *The Central Government may also, by Order published in the Official Gazette, 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."*

II) "Section 3(3) - *All goods to which any Order under subsection (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."*

III) "Section 11(1) - *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."*

C. THE CUSTOMS BAGGAGE DECLARATIONS REGULATIONS, 2013:

I) Regulation 3 (as amended) - *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.*

Contravention and violation of law:

8. It therefore appears that:
- (a) The passenger Shri Mustufa Burhanbhai Hasam had dealt with and knowingly indulged himself in the instant case of smuggling of gold into India. The passenger had improperly imported gold weighing 885.99 grams having purity 999.0/24kt, market value of Rs.60,49,540/- (Rupees Sixty Lakhs Forty Nine thousand Five Hundred Forty only) and having tariff value of Rs.51,64,436/- (Fifty One lakhs Sixty Four thousand Four hundred Thirty Six only). The said semi solid gold paste was concealed in 03 capsules covered with rubber containing gold and chemical mix in semi-solid paste form and not declared to the Customs. The passenger opted green channel to exit the Airport with deliberate intention to evade the payment of Customs Duty and fraudulently circumventing the restrictions and prohibitions imposed under the Customs Act, 1962 and other allied Acts, Rules and Regulations. Thus, the element of *mens rea* appears to have been established beyond doubt. Therefore, the improperly imported gold bar weighing 885.99 grams of purity 999.0/24 Kt. by Shri Mustufa Burhanbhai Hasam by way of concealment and without declaring it to the Customs on arrival in India cannot be treated as bonafide household goods or personal effects. The passenger 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.
- (b) By not declaring the value, quantity and description of the goods imported by him, the said passenger violated the provision of Baggage Rules, 2016, read with the Section 77 of the Customs Act, 1962 read with Regulation 3 of the Customs Baggage Declaration Regulations, 2013.

- (c) The improperly imported gold by the passenger Shri Mustufa Burhanbhai Hasam, found concealed in 03 capsules containing gold and chemical mix in semi-solid paste form 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 the Customs Act, 1962.
- (d) As per Section 119 of the Customs Act, 1962 any goods used for concealing smuggled goods shall also be liable for confiscation.
- (e) Shri Mustufa Burhanbhai Hasam by his above-described acts of omission and commission on his part has rendered himself liable to penalty under Section 112 of the Customs Act, 1962.
- (f) As per Section 123 of the Customs Act, 1962, the burden of proving that the gold bar weighing 885.99 grams having purity 999.0/ 24kt, market value of Rs.60,49,540/- (Rupees Sixty Lakhs Forty Nine thousand Five Hundred Forty only) and having tariff value of Rs.51,64,436/- (Fifty One lakhs Sixty Four thousand Four hundred Thirty Six only), derived from semi solid gold paste concealed in 03 capsules containing gold and chemical mix in semi-solid paste form in rectum, without declaring it to the Customs, is not smuggled goods, is upon the passenger Shri Mustufa Burhanbhai Hasam.

9. Now, therefore, **Shri Mustufa Burhanbhai Hasam**, residing at S/o- Shri Burhanbhai Kurbanhusain Hasam, address 302 AL Mubarak Mazil, Juni Kacheri Husami Mohala, Dahod, Dahod Pin-389151, Gujarat, holding Indian Passport No. V3305737, is hereby called upon to show cause in writing to the Additional Commissioner of Customs, Ahmedabad having his office at 2nd Floor, Customs House, Opp. Old High Court, Navrangpura, Ahmedabad-380009, as to why:

- (i) One Gold Bar weighing **885.99** grams having purity 999.0/24kt, market value of **Rs.60,49,540/-** (Rupees Sixty Lakhs Forty-Nine Thousand Five Hundred Forty only) and having tariff value of **Rs.51,64,436/-** (Fifty One lakhs Sixty Four thousand Four hundred Thirty Six only), derived from semi solid gold paste concealed in 03 capsules containing gold and chemical mix in semi-solid paste form in rectum by the passenger and placed under seizure under Panchnama proceedings dated 22.03.2024 and Seizure Memo Order dated 22.03.2024, 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) Penalty should not be imposed upon the passenger, under Section 112 of the Customs Act, 1962, for the omissions and commissions mentioned hereinabove.

10. Shri Mustufa Burhanbhai Hasam 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. He should produce at the time of showing cause, all the evidences which he intends to rely upon in defense.

11. Shri Mustufa Burhanbhai Hasam 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 him, 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.

Vishal Malani
15/7/24

(Vishal Malani)
Additional Commissioner
Customs, Ahmedabad.

DIN: 20240771MN000000A118

F. No. VIII/10-156/SVPIA-A/O&A/HQ/2024-25

Date: 15.07.2024

BY SPEED POST

To,

Shri Mustufa Burhanbhai Hasam,
S/o- Shri Burhanbhai Kurbanhusain Hasam,
302 AL Mubarak Manzil, Juni Kacheri Husami Mohala,
Dahod, Dahod Pin-389151, Gujarat.

Copy to:

- (i) The Deputy Commissioner of Customs (AIU), SVPI Airport, Ahmedabad.
- (ii) The Deputy Commissioner of Customs (Prosecution), HQ, A'bad.
- (iii) The System In-Charge, Customs, HQ., Ahmedabad for uploading on the official web-site.
- (iv) Guard File.

Annexure 'A'

List of documents relied upon in the show cause notice issued to Shri Mustufa Burhanbhai Hasam.

Sr. No	Document	Remarks
1	Panchnama drawn on 22.03.2024 at SVP International Airport, Ahmedabad	Copy enclosed
2.	Valuation certificate No.1584/2023-24 dated 22.03.2024 issued by Shri Karitkey Soni, Government Approved Valuer.	Copy enclosed
3.	Statement dated 23.03.2024 of Shri Mustufa Burhanbhai Hasam	Copy enclosed
4.	Seizure memo Order dated 22.03.2024 issued under Section 110(1) & (3) of the Customs Act, 1962 in respect of the gold bar weighing 885.99 grams.	Copy enclosed

**PANCHNAMA DRAWN AT SARDAR VALLABHBHAI PATEL AIRPORT,
TERMINAL-2, AHMEDABAD DATED 22.03.2024**

Sr. No.	Name (S/Shri)	Address of the panchas	Age	Occupation
1	Manish Labana	Airport Circle, Sardar Nagar, Ahmedabad.	26 years	Service
2	Bharatlal Labana	Airport Circle, Sardar Nagar, Ahmedabad	49 years	Service

On being called upon by a person, who introduces herself as Ms. Sarjula Vasava, Superintendent of Customs (AIU), SVPI Airport, Ahmedabad, we the above named panchas present ourselves at 18.20 PM of 22.03.2024 at the green channel of arrival hall of Terminal 2, SVPI Airport, Ahmedabad. Ms. Sarjula Vasava, Superintendent introduces us to other officer namely Shri Himanshu Garg, Deputy Commissioner, Shri Rakesh Kumar, Shri Ravi Shankar all three are Superintendent (AIU), Shri C Varghese Rappai (S.I.O), Shri Ajay Bhardwaj, Rakesh Ranjan (I.O) DRI, Shri Naresh Kumar (I.O) Ahmedabad and Shri Kamal Kumar Khatik, Inspector (AIU) and requests us to remain present as panchas during the course of personal and baggage search proceedings of some passengers.

Ms. Sarjula Vasava, Superintendent informs us that have input that 01 passenger is suspected to be carrying restricted/prohibited goods and therefore a thorough search of all the baggage of the passengers as well as their personal search are required to be carried out. The passengers would be arriving by flight No. EY286 of Etihad Airlines which will be landing at approximately 18.47 PM and for which we are requested to go along with the AIU team as independent panchas and to be present during the entire proceedings. Therefore, as requested, we the above mentioned panchas give our consent to remain present as panchas for the entire proceedings.

Accordingly, in the presence of we the panchas, the officers intercept passenger when the said passenger tries to exit through Green Channel at the arrival hall of terminal 2 of Sardar Vallabhbhai Patel International Airport (SVPI) Ahmedabad. On being asked about his identity by the AIU officer, the passenger identify Shri Mustufa Burhanbhai Hasam and having Passport No. V3305737 and shows his Boarding Pass which shows that he had travelled from Abu-Dhabi to Ahmedabad on 22.03.2024 by Etihad Airways Flight No. EY286 (Seat No. 10E at SVPI Airport, Ahmedabad. The AIU officers ask to Shri Mustufa Burhanbhai Hasam if they have anything to declare, in reply to which he denies. The AIU officer inform the passenger that they will be conducting his personal search and she and other accompanied officers will conduct detailed examination of the passenger. Here, the officers offer their personal search to the passengers, but the passenger denies saying that they are having full trust on the officers. Now, the AIU officer ask the passenger whether they want to be checked in front of an Executive Magistrate or Superintendent of Customs, in reply to which the passenger give their consent to be searched in front of the Superintendent of Customs. Now, the AIU officer asked to Shri Mustufa Burhanbhai Hasam to pass through the Door Frame Metal Detector (DFMD) Machine installed near the green channel in the Arrival hall of Terminal 2 building, after removing all metallic objects from his body/clothes. The passenger removes all the metallic objects such as Jewellery etc. and keeps in a plastic tray and passes through the DFMD. However, no beep sound is heard indicating there is nothing objectionable/metallic substance on his body/clothes. Thereafter the AIU

Sr. 22/3/24
Sarjula Vasava)
Superintendent(AIU)

Shri Mustufa Burhanbhai Hasam(Pax)
22/03/2024 1

Panch 1 21/14
22/03/24

Panch 2 22/03/24
22/03/24

officers scan all the baggage in the X-ray machine but nothing suspicious is observed by the AIU officers. Thereafter, the said passengers, we Panchas and the officers of AIU move to the AIU Office located opposite Belt No.2 of the Arrival Hall, Terminal-2, SVPI Airport, Ahmedabad.

Now, the AIU officers ask the said passenger again, if he is having anything dutiable which is required to be declared to the Customs to which the said passenger denies. Now, in presence of we the Panchas, AIU Officers interrogate the said passenger and on sustained interrogation and repeated questioning, the passenger Shri Mustufa Burhanbhai Hasam confess that he is carrying three capsules containing gold paste concealed in his rectum. Now he has taken to the washroom opposite belt no. 6 of arrival hall, Terminal 2 by the Officer, where above said passenger removes all capsules covered with white tape containing gold paste from their rectum.

Thereafter, the AIU officer calls the Government Approved Valuer and informs him that three capsules have been recovered from a passenger and the passenger has informed that it is gold in semi-solid paste form and hence, he needs to come to the Airport for testing and Valuation of the said material. In reply, the Government Approved Valuer informs the AIU Officer that the testing of the said material is only possible at his workshop as gold has to be extracted from such semi-solid paste form by melting it and also informs the address of his workshop.

Thereafter, at around 19.25 PM on 22.03.2024 we the panchas along with the passenger and the Officers leave the Airport premises in a Government Vehicle and reach at the premises of the Government Approved Valuer located at 301, Golden Signature, Bh. Ratnam Complex, C.G. Road, Ahmedabad-380 006.

On reaching the above referred premises, the AIU officer introduces the panchas as well as the passenger to one person named Shri Kartikey Vasantrai Soni, Government Approved Valuer. Here, after weighing the said semi-solid substance (covered with white rubber) on his weighing scale, Shri Kartikey Vasantrai Soni informs that the three capsules recovered from containing gold paste covered in white rubber is weighing **968.88 Grams**.

Now the AIU officer takes the photographs of the said capsules which are as under :



Su
22/3/24
Sarjula Vasava)
Superintendent(AIU)

Mustufa
Shri Mustufa Burhanbhai Hasam(Pax)
22/03/2024
2

Panch 1 *Harsh*
22/03/24

Panch 2 *Makarand*
22/03/24

Thereafter, she leads us to the furnace, which is nearby. Here, Shri Kartikey Vasantrai Soni starts the process of converting the three capsules containing semi-solid substance consisting of gold and chemical mix recovered from Shri Mustufa Burhanbhai Hasam, into solid gold. The white rubber of three capsules are removed and brown coloured semi-solid paste packed in transparent tape is obtained which is put into the furnace and upon heating the said substance, it turns into liquid material. The said substance in liquid state is taken out of furnace, and poured into a mould and after cooling for some time, it becomes golden coloured solid metal in form of a bar. After completion of the procedure, Government Approved Valuer now takes the weight of the said golden coloured bar which is derived from the **968.88 grams** of 3 capsules containing semi-solid substance consisting of gold and chemical mix. in presence of we panchas, the passenger and the AIU Officers which comes to **885.99 Grams**.

Further, Shri Kartikey Vasantrai Soni starts the process of converting the three capsules containing semi-solid substance consisting of gold and chemical mix recovered from Shri Mustufa Burhanbhai Hasam, into solid gold. The white colour rubber of three capsules are removed and brown coloured semi-solid paste packed in transparent tape is obtained which is put into the furnace and upon heating the said substance, it turns into liquid material. The said substance in liquid state is taken out of furnace, and poured into a mould and after cooling for some time, it becomes golden coloured solid metal in form of a bar. After completion of the procedure, Government Approved Valuer now takes the weight of the said golden coloured bar which is derived from the **968.88 grams** of 3 capsules containing semi-solid substance consisting of gold and chemical mix, in presence of we panchas, the passenger and the AIU Officers which comes to **885.99 Grams**.

Now the AIU officer takes the photographs of the above said bars which are as under:



Now, the Government Approved Valuer, in presence of we panchas, the passengers and the AIU Officers starts testing and valuation of the said gold bars. After testing and valuation of gold bar weighing 885.99 grams derived from semi solid substance(three capsules covered with white rubber) weighing 968.88 grams recovered from Shri Mustufa Burhanbhai Hasam, the Govt. Approved Valuer confirms it is 24 Kt. gold having purity 999.0. Now, the Govt. Approved Valuer summarizes that this gold bar is made up of 24 Kt. gold

SVC
22/03/24
Sarjula Vasava)
Superintendent(AIU)

M. J. S.
Shri Mustufa Burhanbhai Hasam(Pax)
22/03/2024 3

Panch 1 *महाशय*
22/03/24

Panch 2 *अरुण*
22/03/24

having purity 999.0 weighing 885.99 Grams having market value of Rs. 60,49,540 (Rupees Sixty Lakhs Forty Nine thousand Five Hundred Forty only) and having tariff value of Rs. 51,64,436/- (Fifty One lakhs Sixty Four thousand Four hundred Thirty Six only) The value of the gold bar has been calculated as per the which has been calculated as per the Notification No. 22/2024-Customs (N.T.) DTD. 15-03-2024 (Gold) and Notification No. 18/2024-Customs (N.T.) dtd. 07-03-2024 (exchange Rate). He submits his valuation report to the AIU Officers which is annexed as Annexure-A to the Panchnama.

He submits his valuation report to the AIU Officer vide certificate no 1584/2023-24 dated 22.03.2024 which is in Annexure-A and Annexure-B for passenger. We, the above panchas and the said passenger put our dated signature on the said valuation report.

Gold bar derived from 3 capsules containing gold paste and chemical mix having gross weighing 968.88 Grams recovered from Shri Mustufa Burhanbhai Hasam. The details of the Valuation of the said gold bar is tabulated in below table:

Sl. No.	Details of Items	PCS	Gross Weight In Gram	Net Weight in Gram	Purity	Market Value (Rs.)	Tariff Value (Rs.)
1.	Gold Bar	1	968.88	885.99	999.0 24Kt.	60,49,540/-	51,64,436/-

Now, as the proceedings of the extraction of gold at the workshop completed, we panchas, the Officers and the passengers come back to the Airport in government vehicle alongwith the extracted gold bars at 22.30 PM on 22.03.2024.

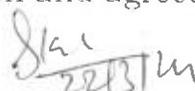
Thereafter in the presence of we, the panchas, on scrutiny of the documents of the passengers, it is found that;

Shri Mustufa Burhanbhai Hasam is aged 38 years (DOB-31.12.1986), S/o- Shri Burhanbhai Kurbanhusain Hasam, address 302 AL Mubarak Mazil, Juni Kacheri Husami Mohala, Dahod, Dahod Pin-389151, Gujarat (as per Passport).

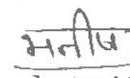
On being asked by the AIU officer, in the presence of we, the panchas, the passenger Shri Mustufa Burhanbhai Hasam produces the identity proof documents which are as under: -

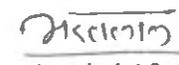
- (i) Copy of Passport No.V3305737 issued at Ahmedabad on 07.10.2021 and valid up to 06.10.2031.
- (ii) Boarding pass of Etihad Airlines Flight No.EY286 from Abu-Dhabi to Ahmedabad dated 22.03.2024 having seat No.10E.

Now, the AIU Officer show the passengers as well as us, the passenger manifest of Etihad Flight No.EY286, in which name of Shri Mustufa Burhanbhai Hasam at Sr.No.21 mentioned clearly. We the panchas as well as the passengers put our dated signatures on the copies of all the above mentioned documents and the above passenger manifest, as a token of having seen and agreed to the same.


Sarjula Vasava)
Superintendent(AIU)


Shri Mustufa Burhanbhai Hasam(Pax)
22/03/2024

Panch 1 
22/03/24

Panch 2 
22/03/24

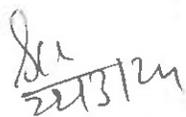
Now, the AIU Officers inform us the panchas as well as the passengers Shri Mustufa Burhanbhai Hasam that the recovered Gold bar of 24Kt. with purity 999.0 weighing 885.990 Grams having market value of Rs. 60,49,540 (Rupees Sixty Lakhs Forty Nine Thousand Five Hundred Forty only) and having tariff value of Rs. 51,64,436/- (Fifty One Lakhs Sixty Four Thousand Four Hundred Thirty Six only) The value of the gold bar has been calculated as per the Notification No. 22/2024-Customs (N.T.) DTD. 15-03-2024 (Gold) and Notification No. 18/2024-Customs (N.T.) dtd. 07-03-2024 (exchange Rate) 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 Gold is being attempted to be smuggled by Shri Mustufa Burhanbhai Hasam are liable for confiscation as per the provisions of Customs Act, 1962; hence, the said gold bar along with packing material are being placed under seizure.

The AIU officer, then, in presence of we the panchas and in the presence of the said passenger places the One gold bar weighing 885.99 grams having purity of 999.00(24 Kt.) recovered from Shri Mustufa Burhanbhai Hasam the in one transparent plastic box after placing the packing list (**Annexure-C**) on the same, ties it with white thread and seals it with the Customs lac seal in such a manner that same cannot be opened without tempering the Customs lac seal.

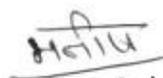
We, the above mentioned two panchas, the AIU officer as well as the passengers put our dated signature on the packing lists placed over the boxes as a token of having packed and sealed in our presence and in the presence of the passengers. The said sealed transparent plastic container containing gold bar along with the packing materials is handed over to the Ware House In-charge, SVPI Airport, Ahmedabad vide Ware House Entry No. 6074 dtd. 22.03.2024.

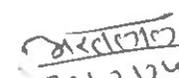
The AIU officers inform that the copies of travelling documents and identity proof documents mentioned above are being taken into possession for further investigation and are signed by us, the panchas, AIU Officer and the passenger **Shri Mustufa Burhanbhai Hasam**.

Nothing else is seized or taken over from the **Shri Mustufa Burhanbhai Hasam** except what has been mentioned above in the Panchnama. No threat, coercion or inducement is made during the entire proceedings. No religious sentiments of the passenger are hurt during the course of Panchnama. The Panchnama is recorded on a computer installed in the office of the Air Intelligence Unit at SVPI Airport, Ahmedabad and we all find the Panchnama is the true and correct version of the proceedings. After understanding the same, and explaining the same to the passenger in the vernacular language we as well as the passenger put our dated signature on it as a token of its truth and correctness. The Panchnama concluded in a peaceful manner at 23.50 PM on 22.03.2024.


Sarjula Vasava)
Superintendent(AIU)


Shri Mustufa Burhanbhai Hasam(Pax)
22/03/2024

Panch 1 
22/03/24

Panch 2 
22/03/24

ANNEXURE 'A'

Dated:22/03/2024

Detailed Primary Verification Report of Brown Coloured Semi Solid Substance

To, The Deputy Commissioner (AIU) SVPI Customs Ahmedabad,

It was informed that the Passenger **Mustufa Burhanuddin Hasam** Passport No. **V3305737**, residing at, 302, Al Mubarak Manzil, Juni Kacheri Husami Mohala, Dahod, Gujarat, India travelling by Etihad Flight No: EY Arrived on: 22/03/2024 from Abu Dhabi to Ahmedabad, AIU Customs Official Found Suspicious Three Capsules Covered with White Rubber containing with some paste material (Semi Solid Substance) having Gross Weight **968.880** Grams. from his possession.

On the Basis of above Verification of paste material (Semi Solid Substance), I Recommended for Testing of the said Substance.

As per my judgement, this paste material (Semi Solid Substance) is mixture of 100 % Purity of Gold with Chemical. So, the same Substance Need Melting Process to Derive Exact Quantity & Purity of Gold. The extracted Net Quantity of Gold along with its Purity is shown in my Valuation Report Attached here with as Annexure B Dated: 22/03/2024. The Process of extraction of gold is carried out in presence of Customs Officers, Pax & Panchas at KV Jewels, Ahmedabad on today i.e 22/03/2024.



K. Vasantrai
22/03/24

(SONI KARTIKEY VASANTRAI)

P1 - *H. H. H.*
22/03/24

P2 - *A. K. A.*
22/03/24

M. S. S.
22/03/24

ANNEXURE 'B'

VALUATION CERTIFICATE OF ONE GOLD BAR EXTRACTED FROM BROWN COLOURED SEMI SOLID SUBSTANCE RECOVERED FROM MUSTUFA BURHANUDDIN HASAM AT SVPI AIRPORT, AHMEDABAD ON 22/03/2024.

Certificate No: **1584/2023-24**

Dated: 22/03/2024.

This is to certify that I have checked and examined One Gold Bar weighing **885.990** Grams derived from semi solid substance consisting of Gold & Chemical mixed having Gross weight is **968.880** Grams (Three Capsules Covered with White Rubber). I confirm and authenticate the details as given below.

The market value of the aforesaid Gold & tariff value as per the Notification No. 22/2024- Customs (N.T.) dated 15.03.2024 (gold) and Notification No. 18/2024- Customs (N.T.) dated 07.03.2024 (exchange rate), the calculation of total market value based on the unit market value of gold @ **68280** 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 @ **58290.00** 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 Bar	1	885.990	999.0 24Kt	6049540	5164436
	Total	1	885.990		6049540	5164436

Place: Ahmedabad

Date: 22/03/2024



K. Vasantrai
22/03/24
(SONI KARTIKEY VASANTRAI)

p1 - *Handwritten Signature*
22/03/24

Qr: Certificate-No:1584/2023-24 Dated:22.03.2024 The Deputy Commissioner (AIU) SVPI Customs Ahmedabad Recovered From Mustufa Burhanuddin Hasam

p2 - *Handwritten Signature*
22/03/24

Handwritten Signature
22/03/2024



Statement of Shri Mustafa Burhanbhai Hasam (D.O.B- 31/12/1986) aged 38 years (Mobile No. 9428577369) S/o Shri Burhanbhai Hasam holding an Indian Passport Number No. V3305737, residing at 302, Mubarak Manzil, Juni Kacheri Husami Mohalla, Dahod, Gujarat, Pin:- 389151 and recorded under Section 108 of the Customs Act, 1962 before the Superintendent (AIU), Customs, SVPI Airport, Ahmedabad on 23.03.2024.

I, **Shri Mustafa Burhanbhai Hasam** (D.O.B- 31/12/1986) aged 38 years (Mobile No. 9428577369) S/o Shri Burhanbhai Hasam holding an Indian Passport Number No. V3305737, residing at 302, Mubarak Manzil, Juni Kacheri Husami Mohalla, Dahod, Gujarat, Pin:-389151 on being called by the Superintendent, Customs, Air Intelligence Unit at SVPI Airport, Ahmedabad, appear before you to give my true and correct statement today i.e. on 23.03.2024.

Before recording my this statement, I have been explained the provisions of Section 108 of the Customs Act 1962, according to which I have to give true and correct statement. In case my this statement is found to be untrue or misleading, action under the provisions of the Indian Penal Code can be initiated against me and my this statement can be used against me or against any other person. After having understood the said provisions, I give my true and correct statement which is as under:

I present myself before you today on 23.03.2024 in response to the summons dated 23.03.2024 issued to me under Section 108 of the Customs Act, 1962. Before giving my statement, I have been explained the provisions of Section 108 of the Customs Act, 1962, wherein, I have been made to understand that I have to give my true and correct statement. I have been explained that if my statement is found to be false or incorrect, action can be taken against me under the provisions of the Indian Penal Code. I have also been explained that my statement can be used as legal evidence against me or any other person in the Court of law. Now, I give my statement as under:

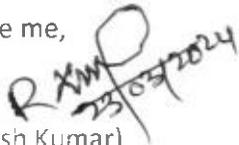
Q-1. Please state your name, age, address and profession?

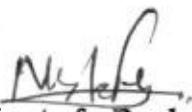
Ans:- My name, age and address stated above is true and correct. I am single and engage in the business of delivery of foods in Swiggy some money.

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

Ans: I am staying alone. My brother and mother are living separately.

Before me,


(Rakesh Kumar)
Superintendent (AIU)


(Mustafa Burhanbhai Hasam)
Pax

Q-3:- What is your qualification and your monthly income? Which language known by you?

Ans.: I have studied 10th. I know Gujarati, Hindi & English little bit.

Q.4:- Please explain regarding your overseas travels?

Ans: I am not frequent traveller, this is Second time I visited Dubai for sightseeing/touring. My ticket (one way) was booked by myself in my personal savings and travelled on 02.03.2024 from Mumbai to Dubai. The return ticket booked by the unknown person from Abu Dhabi in flight No.EY 286 of Etihad Airlines..

Q.5. Please give the details whether someone give you this gold which is concealed by you or otherwise?

Ans:- On being asked, I state that this gold is not mine and not purchased by me. While I was returning to India from Abu Dhabi on 22.03.2024 by EY 286 by Etihad Airways one unknown person who met me at City Centre Mall in Dubai has given me this gold to handover the same in India for which I was promised by that unknown person that I would be paid Rs.20000/- . At the time of handing over this gold & Chemical mix paste in form of capsules to me in Dubai I was instructed that this gold would be carried by way of body concealment i.e. Rectum and do not eat or drink anything during the travelling. I also state that the said gold did not belong to me and not purchased by me. I was fully aware that I was having Gold concealed in my body i.e. Rectum but I was not aware of the actual quantity of Gold. I don't have any mobile number or photo of the person to whom the said Gold capsules would be handed over in India. I am also aware that import of gold such ways of concealment and evade of duty is an offence.

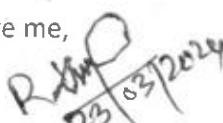
Q.6 Whether you know that bringing of gold or handing and taking over of the gold is illegal and an offense?

Ans: Yes, I know bringing of gold by way of concealment is an illegal way and it is an offense.

Q.7. Whether you were engaged in any smuggling activity in the past?

Ans:- I state that I was never indulged in any smuggling activity in the past. This is the first time when I have carried gold weighing (Net) 885.990 grams

Before me,


(Rakesh Kumar)
Superintendent (AIU)


(Mustafa Burhanbhai Hasam)
23/03/2024

Pax

derived from gold and chemical mix paste in capsule form weighing (gross) 968.880 grams.

Q.8. Please narrate the events on 22/23.03.2024 at the time of arrival at Ahmedabad Airport?

Ans:- On arrival at SVPI Airport at Ahmedabad from Abu Dhabi by Flight No. EY 286 by Etihad Airways at about 19:15 Hrs on 22.03.2024, I was intercepted by the officers of DRI/AIU at Green Channel when I was trying to exit as they have doubt that I am carrying some high valued dutiable goods. At the time of interception the officers asked me to declare if I am in possession of anything high valued dutiable/prohibited item, in response which I denied. At Green Channel, the officers asked for baggage scanning and scanned my all baggage in baggage scanning machine (BSM) but nothing found suspicious inside my baggage. Thereafter, I was taken in AIU room which is situated opposite to Belt No.2 at arrival hall of SVPI Airport. The officers again suggested me to declare if anything dutiable/contraband was in my possession. Upon sustained interrogation and questioning I confessed possession of three capsules consisting of gold and chemical mix in my body i.e. Rectum but I did not know the actual quantity. Thereafter, the officers took me to the bathroom to remove the capsules which were concealed in my rectum; according I removed the same and handed over to AIU officer. Now, for testing and valuation purpose officers called the govt. approved Valuer at around 02.00 AM of 23.03.2024. The Govt. Approved valuer after melting of capsules and testing informed that the gold bar (Net) weighing 885.990 grams) having purity 999.00(24 Kt.) derived from three capsule consisting gold and chemical mix gross weighing 968.880. I confirm the gold bar having weight 885.990 grams and tariff value of **Rs.51,64,436/-** and market value of **Rs.60,49,540/-** with purity 999.00(24 Kt) which was seized by the officers under Panchnama dated 22/23.03.2024 under the provision of Customs Act, 1962. I state that I have been present during the entire course of the Panchnama dated 22/23.03.2024. On being asked I once again confirm the events narrated in the said Panchnama drawn on 22/23.03.2024 at Terminal-2, SVPI Airport, Ahmedabad. In token of its correctness I have put my dated signature on the said Panchnama.

Q.10:- Please state specifically why you have opted for green channel without declaring the dutiable goods?

Before me,


(Rakesh Kumar)
Superintendent (AIU)


(Mustafa Burhanbhai Hasam)

Pax

Ans: -I have not declared the gold and tried to exit from green channel as I wanted to clear it illicitly and evade payment of Customs duty to raise some quick money for my own benefit.

Q.11. To whom the consignment of gold was supposed to handover after reaching Ahmedabad?

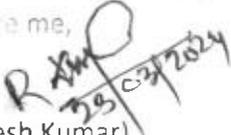
Ans. I have already stated that the gold is not mine and not purchased by me. I only knew that the gold which was concealed in my rectum in the form of gold paste capsules was to be handed over to some unknown person in India, at Ahmedabad on my arrival.

Q.12 Please state details of your bank account.

Ans. I do not have any bank account in any bank.

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 herein 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 recorded as per my say and my above statement is true and correct.

Before me,


(Rakesh Kumar)
Superintendent (AIU)

 D. H. 23/03/2024
(Mustafa Burhanbhai Hasam)

Pax



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

F. No. VIII/10-382/AIU/A/2023-24

Date: 22.03.2024

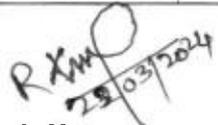
ORDER UNDER SECTION 110 (1) AND (3) OF THE CUSTOMS ACT,1962

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 Bar total weight 885.990 gram of 24Kt, with purity 999.0 recovered/derived from Rectum of Pax in Capsule form as gold paste, is having market value of Rs. 60,49,540/- (Rupees Sixty Lakhs Forty Nine thousand Five Hundred Forty only) and Tariff Value Rs. 51,64,436/- (Rupees Fifty One lakhs Sixty Four thousand Four hundred Thirty Six only) as on 22.03.2024 smuggled by **Mustufa Burhanbhai Hasam**, 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 Mustufa Burhanbhai Hasam, in form of gold paste, having gross weight of 968.880 grams and from that derived 01 Gold Bar total weighing **885.990 grams** having purity 999.0/24 Kt and the same was recovered during the course of Panchnama dated 22.03.2024 drawn at SVPI Airport, Ahmedabad.

2. The gold which was recovered from Mustufa Burhanbhai Hasam, is being seized vide warehouse entry no.6074/2024, dated 22.03.2024 is as under:

Sl. No.	Details of Items	PCS	Net Weight in Gram	Purity	Market Value (Rs.)	Tariff Value (Rs.)
1.	One Gold bar having purity 999.0/24 Kt (derived from Rectum of Pax in Capsule form as gold paste)	1	885.990	999.0 24 Kt	Rs. 6049540/-	Rs. 5164436/-
	Total	1	885.990	999.0 24 Kt	Rs. 6049540/-	Rs. 5164436/-

Date : 22.03.2024
Place: SVPI Airport,Ahmedabad


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