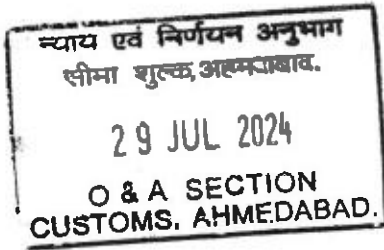


DIN-202407DDZ10000444C76



राजस्वआसूचनानिदेशालय
आंचलिकइकाई, अहमदाबाद
इकाईनं-15,मैट्रोटेकॉर्पोरेटपार्क, सोलाप्लाईओवरकेसमीप,
एस. जी. राजमार्ग, थलतेज, अहमदाबाद- 380054

दूरभाषसं: 079-29705077/26884002; फ़ैक्स-079-29705078/73; ई-मेल-driazu@nic.in)

SHOW CAUSE NOTICE

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

Intelligence was gathered by Directorate of Revenue Intelligence, Zonal Unit, Ahmedabad, (hereinafter also referred to as DRI) that gold was being smuggled into India from Bangkok through SVP International Airport, Ahmedabad (hereinafter referred to as SVPI Airport). Intelligence further indicated that 4 (four) passengers namely (i) Shri Kaushikkumar Mahipatlal Patel, Male (ii) Shri Rakeshkumar Dineshkumar Soni, Male (iii) Shri Anil Babulal Soni, Male and (iv) Smt. Dimpalben Rakeshkumar Soni, Female arriving by Thai Flight No. TG 343 on 30.01.2024 from Bangkok to India through SVPI Airport, Ahmedabad were suspected to be smuggling restricted/prohibited goods.

2.1. Acting on the said intelligence, a team of officers of DRI along with officers of Air Intelligence Unit, Customs, SVPI Airport, Ahmedabad, intercepted all the said four passengers namely (i) Shri Kaushikkumar Mahipatlal Patel, Male, (ii) Shri Rakeshkumar Dineshkumar Soni, Male (iii) Shri Anil Babulal Soni, Male and (iv) Smt. Dimpalben Rakeshkumar Soni, Female who were arriving by Thai Flight No. TG 343 on 30.01.2024 from Bangkok to Ahmedabad one by one by verifying their passport when they arrived near the Green Channel. The whole process of interception of all the above four said passengers was conducted under Panchnama dated 30/31.01.2024 **(RUD-1)**.

2.2 Then, DRI officers along with Custom Officers intercepted a male passenger and a female passenger, when the said passenger tried to exit through Green Channel at arrival hall of terminal 2 of Sardar Vallabhbhai Patel International Airport (SVPI) Ahmedabad. On being asked about identity of the male passenger by the DRI & Custom officers, the male passenger identified himself as Shri Rakeshkumar Dineshkumar Soni and shown his passport which was an Indian Passport bearing No. T1587245 and that he had travelled from Bangkok to Ahmedabad on 30.01.2024 having boarding pass which shows that he had arrived by Thai Flight No. TG 343 (Seat No.42A)

on 30.01.2024 at SVPI Airport, Ahmedabad. The said male passenger had one check-in baggage of purple colour having no marks and one cabin red coloured dufler bag having no marks along with him. On being asked about identity of the female passenger by the DRI & Custom Officers, the female passenger identified herself as Smt. Dimpalben Rakeshkumar Soni, wife of Shri Rakeshkumar Dineshkumar Soni, and shown her passport which was an Indian Passport bearing No. U6678576 and that she had travelled from Bangkok to Ahmedabad on 30.01.2024 having boarding pass which shows that she had arrived by Thai Flight No.TG 343 (Seat No. 42B) on 30.01.2024 at SVPI Airport, Ahmedabad.

2.3 The DRI officers along with the Custom Officers also intercepted a male passenger, when the said passenger tries to exit through Green Channel at arrival hall of terminal 2 of Sardar Vallabhbhai Patel International Airport (SVPI) Ahmedabad. On being asked about identity of the male passenger by the DRI & Custom officers, the male passenger identified himself as Shri Anil Babulal Soni, and shown his passport which was an Indian Passport bearing No. Y9797694 and that he has travelled from Bangkok to Ahmedabad on 30.01.2024 having boarding pass which shows that he had arrived by Thai Flight No. TG 343 (Seat No.34B) on 30.01.2024 at SVPI Airport, Ahmedabad. The said passenger had one hand baggage of black colour having marks as "Polo Club USA" with him.

2.4 The DRI officers along with Custom Officers also intercepted another male passenger, when the said passenger tried to exit through Green Channel at arrival hall of terminal 2 of Sardar Vallabhbhai Patel International Airport (SVPI) Ahmedabad. On being asked about identity of the male passenger by the DRI & Custom officers, the male passenger identified himself as Shri Kaushikkumar Mahipatlal Patel, and shown his passport which was an Indian Passport bearing No. T2768912 and that he had travelled from Bangkok to Ahmedabad on 30.01.2024 having boarding pass which shows that he had arrived by Thai Flight No. TG 343 (Seat No.34A) on 30.01.2024 at SVPI Airport, Ahmedabad. The said male passenger had two cabin baggages, one sea-green/grey coloured cloth based suit case having marks "Yes Sky" and the other pink coloured dufler bag having marks "Priority" along with him.

2.5 The DRI & the Customs Officers asked all 4 (four) passengers namely (i) Shri Kaushikkumar Mahipatlal Patel (ii) Shri Rakeshkumar Dineshkumar Soni (iii) Shri Anil Babulal Soni and (iv) Smt. Dimpalben Rakeshkumar Soni, if they wanted to declare anything before the Customs, in reply to which all of them denied of having any dutiable or restricted or prohibited items.

2.6 Thereafter, the officers told all the passengers namely (i) Shri Kaushikkumar Mahipatlal Patel (ii) Shri Rakeshkumar Dineshkumar Soni (iii) Shri Anil Babulal Soni and (iv) Smt. Dimpalben Rakeshkumar Soni that they would conduct their

personal search as well as examination of their baggages. Therefore, the passengers, namely (i) Shri Kaushikkumar Mahipatlal Patel (ii) Shri Rakeshkumar Dineshkumar Soni (iii) Shri Anil Babulal Soni and (iv) Smt. Dimpalben Rakeshkumar Soni were asked by the officers whether they wished to be searched before a Gazetted officer or Magistrate for which they agreed to being searched in front of a Gazetted officer.

2.7 Now, the DRI & Custom officers asked the passengers (i) Shri Kaushikkumar Mahipatlal Patel (ii) Shri Rakeshkumar Dineshkumar Soni (iii) Shri Anil Babulal Soni and (iv) Smt. Dimpalben Rakeshkumar Soni one by one 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 their body / clothes. However, no beep sound was heard indicating that there was no metallic substance on the body/clothes of (i) Shri Kaushikkumar Mahipatlal Patel (ii) Shri Rakeshkumar Dineshkumar Soni (iii) Shri Anil Babulal Soni and (iv) Smt. Dimpalben Rakeshkumar Soni.

2.8 Thereafter, the DRI Officers asked the said passengers namely (i) Shri Kaushikkumar Mahipatlal Patel (ii) Shri Rakeshkumar Dineshkumar Soni (iii) Shri Anil Babulal Soni and (iv) Smt. Dimpalben Rakeshkumar Soni, to move towards the Baggage Screening Machine (BSM) installed near the green channel in the Arrival hall of Terminal 2 building and put/place the baggages (check-in and cabin) of all the 4 passengers one by one into the Baggage Screening Machine. On examination of baggage images displayed from the Baggage Screening Machine for all the baggages (check-in and cabin), the DRI & Custom officers did not notice any unusual images indicating anything objectionable present in any of the bags of (i) Shri Kaushikkumar Mahipatlal Patel (ii) Shri Rakeshkumar Dineshkumar Soni (iii) Shri Anil Babulal Soni and (iv) Smt. Dimpalben Rakeshkumar Soni.

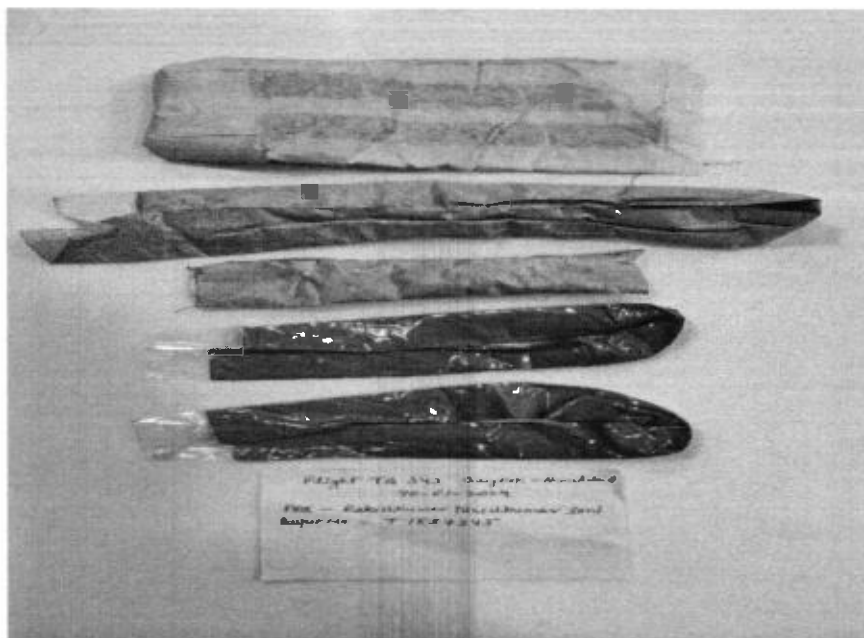
2.8.1. The DRI officers carried out the personal Search of (i) Shri Kaushikkumar Mahipatlal Patel, Male, Passport No. T2768912 (Seat No.34A) and noticed that there was some material concealed inside the waist line of the black jeans worn by Shri Kaushikkumar Mahipatlal Patel. Then, the DRI officer started the personal search of Shri Kaushikkumar Mahipatlal Patel and noticed that there was some material concealed inside the waist band of the black jeans worn by Shri Kaushikkumar Mahipatlal Patel. The DRI officer, then torn and opened the waist band of the blue jeans and recovered a long plastic strip containing brown coloured paste like material covered by a transparent white paper. The DRI officer, also recovered another short strip containing brown coloured paste like material from the fly/zip area of the black jeans worn by Shri Kaushikkumar Mahipatlal Patel. The DRI officer also recovered two plastic strips, containing brown coloured paste like material from the bottom hem of the jeans worn by Shri Kaushikkumar Mahipatlal

Patel. The customs officer also recovered a white transparent pouch containing brown coloured paste like material from the grey coloured underwear worn by Shri Kaushikkumar Mahipatlal Patel.



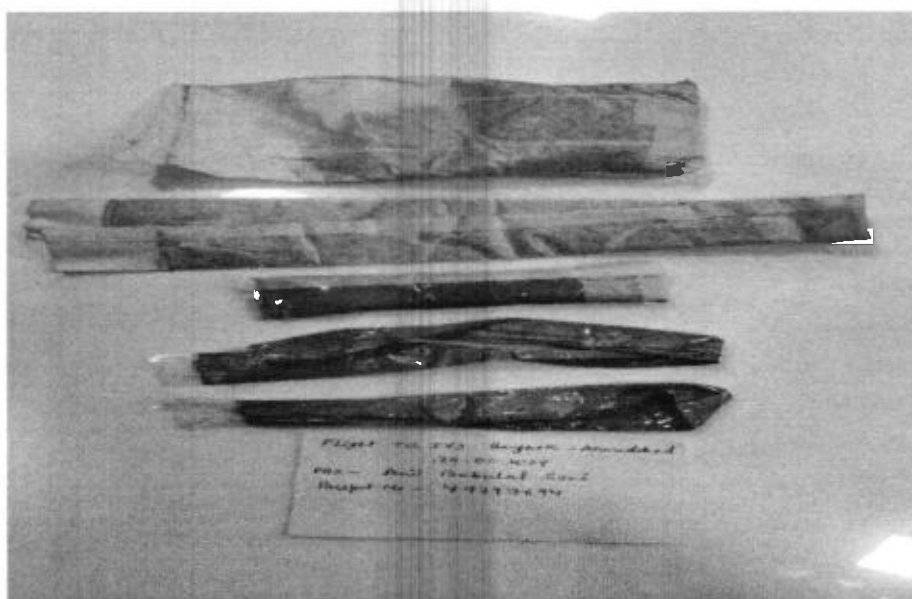
(4 strips and 1 packet recovered from the personal search of Shri Kaushikkumar Mahipatlal Patel)

2.9 The DRI officers then carried out the personal search of Shri Rakeshkumar Dineshkumar Soni, Male, Passport No.T1587245 (Seat No.42A) and noticed that there was some material concealed inside the waist line of the navy blue jeans worn by Shri Rakeshkumar Dineshkumar Soni. Then, the DRI officer started the personal search of Shri Rakeshkumar Dineshkumar Soni and noticed that there was some material concealed inside the waist band of the navy blue navy jeans worn by Shri Rakeshkumar Dineshkumar Soni. The DRI officer, then teared and opened the waist band of the blue jeans and recovered a long plastic strip containing brown coloured paste like material covered by a transparent white paper. The DRI officer, also recovered another short strip containing brown coloured paste like material from the fly/zip area of the navy blue jeans worn by Shri Rakeshkumar Dineshkumar Soni. The DRI officer also recovered two plastic strips, containing brown coloured paste like material from the bottom hem of the jeans worn by Shri Rakeshkumar Dineshkumar Soni. The customs officer also recovered a white transparent pouch containing brown coloured paste like material from the grey coloured underwear worn by Shri Rakeshkumar Dineshkumar Soni.



(4 strips and 1 packet recovered from the personal search of Shri Rakeshkumar Dineshkumar Soni)

2.10 The DRI officers also carried out the personal search to Shri Anil Babulal Soni, Male, Passport No. Y9797694 (Seat No.34B) and noticed that there was some material concealed inside the waist line of the blue jeans worn by Shri Anil Babulal Soni. Then, the DRI officer started the personal search of Shri Anil Babulal Soni and noticed that there was some material concealed inside the waist band of the blue jeans worn by Shri Anil Babulal Soni. The DRI officer, then teared and opened the waist band of the blue jeans and recovered a long plastic strip containing brown coloured paste like material covered by a transparent white paper. The DRI officer, also recovered another short strip containing brown coloured paste like material from the fly/zip area of the blue jeans worn by Shri Anil Babulal Soni. The DRI officer also recovered two plastic strips, containing brown coloured paste like material from the bottom hem of the jeans worn by Shri Anil Babulal Soni. The customs officer also recovered a white transparent pouch containing brown coloured paste like material from the grey coloured underwear worn by Shri Anil Babulal Soni.



(4 strips and 1 packet recovered from the personal search of Shri Anil Babulal Soni)

2.11 A lady officer of the rank of Superintendent of Customs, AIU, SVPI Airport, Ahmedabad carried out the personal search of Ms Dimpalben Rakeshkumar Soni (W/o Shri Rakesh D. Soni), Female, Passport No. U6678576 (Seat No.34B) and noticed that there was some material concealed inside the waist band of the blue jeans worn by Ms Dimpalben Rakeshkumar Soni. The customs officer, then teared and opened the waist band of the blue jeans and recovered a long plastic strip containing brown coloured paste like material. The customs officer, also recovered another short strip containing brown coloured paste like material from the fly/zip area of the blue jeans worn by Ms Dimpalben Rakeshkumar Soni. The Customs officer also recovered two plastic strips, containing brown coloured paste like material from the bottom hem of the jeans worn by Ms Dimpalben Rakeshkumar Soni. The customs officer also recovered a white transparent pouch containing brown coloured paste like material from the sanitary napkin worn by Ms Dimpalben Rakeshkumar Soni.

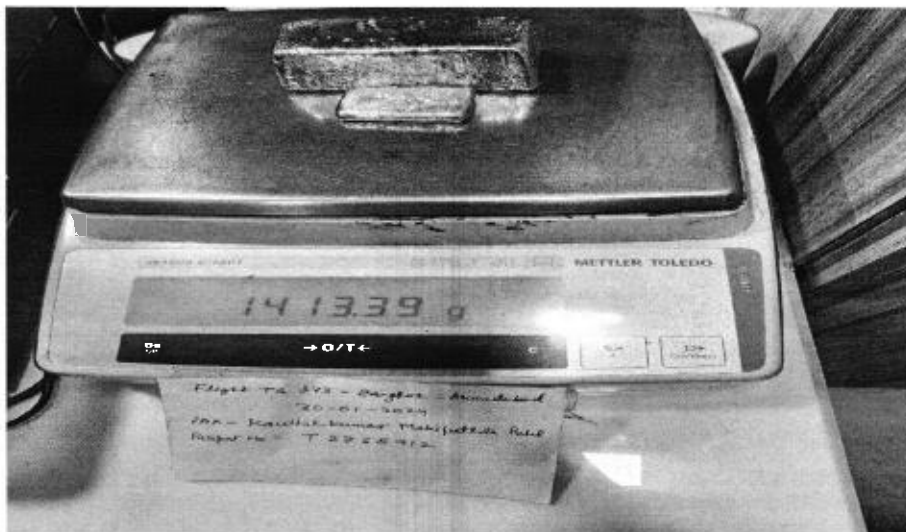


(4 strips and 1 packet recovered from the personal search of Smt. Dimpalben Rakeshkumar Soni)

3.0 After thorough examination of the above four passengers, the DRI officer asked all the passengers regarding the contents of the brown coloured paste like material, to which they replied that it was Gold. Thereafter, in presence of the panchas, the officer called the Government Approved Valuer, and identified him as Shri Kartikey Vasantryai Soni and informed him that some paste like material had been recovered from 4 passengers. The officer then informed the Government Approved Valuer Shri Kartikey Vasantryai Soni that all the passengers had informed that brown coloured paste material inside the pouch and strips contained gold and hence, informed Shri Kartikey Vasantryai Soni to come to the Airport for testing and Valuation of the said material. In reply, the Government Approved Valuer, Shri Kartikey Vasantryai Soni informed the DRI officer that the testing of the said material was only possible at his workshop as gold had to be extracted from such solid or semisolid paste material form by melting it and also informed the address of his workshop.

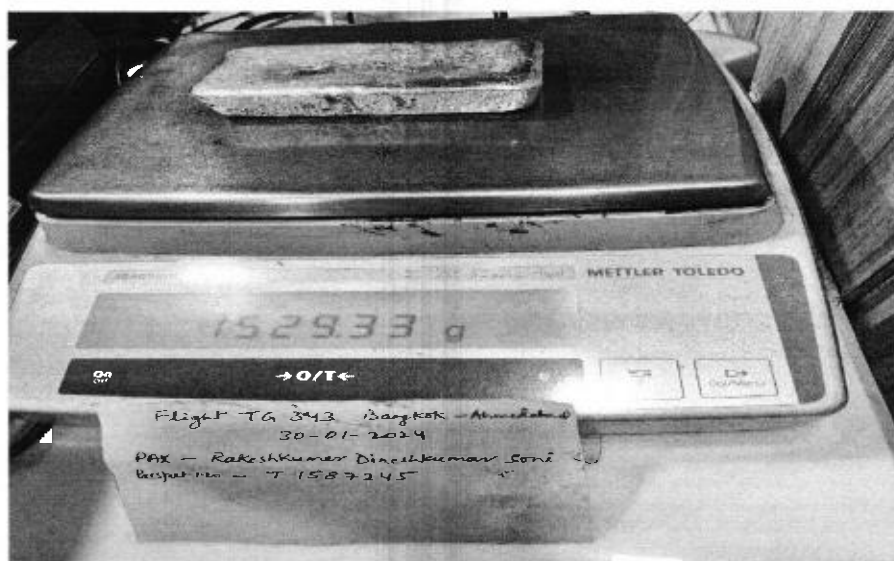
3.1 Thereafter, the DRI officers, panchas and the aforementioned 04 passengers approached at the workshop premises of Shri Kartikey Vasantryai

Soni, a government approved valuer where Shri Kartikey Vasantryai Soni started the process of converting the said paste like substances recovered from the aforementioned passengers one by one. After processing all the formalities for converting the said paste like substances into a bar, Shri Kartikey Vasantryai Soni, a government approved valuer submitted the purity of the gold bar and weighs the same in an electronic weighing scale, recovered from Shri Kaushikkumar Mahipatlal Patel. The DRI officer takes the photograph of the weight of gold bar which is as under:



(Net Weight of Gold Bars 1413.39 grams recovered from melting of 4 strips and 1 packet recovered from Shri Kaushikkumar Mahipatlal Patel)

3.2 Further, Shri Kartikey Vasantryai Soni, a government approved valuer submitted the purity of the gold bar and weighs the same in an electronic weighing scale, recovered from Shri Rakeshkumar Dineshkumar Soni. The photograph of the weight of gold bar affixed as under:



(Net Weight of Gold Bar – 1529.33 grams recovered from melting of 4 strips and 1 packet recovered from Shri Rakeshkumar Dineshkumar Soni)

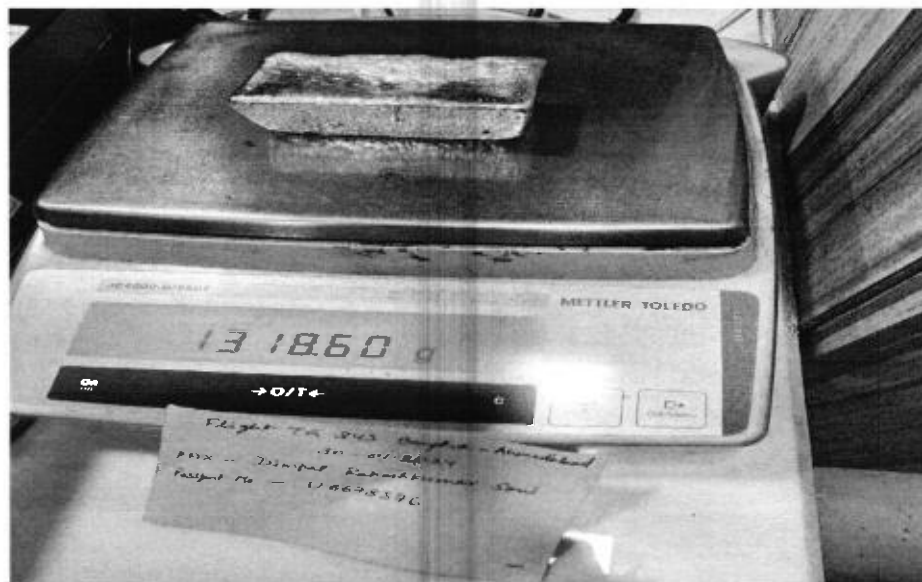
3.3 Then, Shri Kartikey Vasantryai Soni, a government approved valuer submitted the purity of the gold bar and weighs the same in an electronic

weighing scale, recovered from Shri Anil Babulal Soni. The photograph of the weight of gold bar affixed as under:



(Net Weight of Gold Bar – 1401.06 grams recovered from melting of 4 strips and 1 packet recovered from Shri Anil Babulal Soni)

3.4 Shri Kartikey Vasantrai Soni, a government approved valuer further submitted the purity of the gold bar and weighs the same in an electronic weighing scale, recovered from Smt. Dimpalben Rakeshkumar Soni. The photograph of the weight of gold bar affixed as under:



(Net Weight of Gold Bar – 1318.60 grams recovered from melting of 4 strips and 1 packet recovered from Shmt. Dimpalben Rakeshkumar Soni)

4.0 Subsequently, after completion of the procedure of weighment and purity check, Shri Soni Kartikey Vasantrai, submitted the valuation report vide certification no. 1276/2023-24 dated 31.01.2024, 1271/2023-24 dated 31.01.2024, 1275/2023-24 dated 31.01.2024 and 1272/2023-24 dated 31.01.2024 (**RUD-2**) in respect of Shri Kaushikkumar Mahipatlal Patel, Shri Rakeshkumar Dineshkumar Soni, Shri Anil Babulal Soni and Smt. Dimpalben

Rakeshkumar Soni respectively. The value of the gold bar has been calculated as per the Notification No. 02/2024-Customs (N.T.) dated 15.01.2024 (gold) and Notification No. 04/2024-Customs (N.T.) dated 18.01.2024 (exchange rate). The details of the valuation report in respect of all the above gold bars extracted from gold paste recovered from the above 04 passengeres are as under: -

Report No. all dated 31.01.2024	Name of the passenger (Shri, Ms)	Gross weight of items recovered (in grams)	No. of Gold Bars extracted	Purity	Net weight (in grams)	Market Value (in Rs.)	Tariff Value (in Rs.)
1276/2023-24	Kaushikkumar M. Patel	1626.57	2	999.0/24Kt	1413.39	9164421	7868936
1271/2023-24	Rakeshkumar D. Soni	1775.93	1	999.0/24Kt	1529.33	9916176	8514422
1275/2023-24	Anil B. Soni	1626.38	1	999.0/24Kt	1401.06	9084473	7800289
1272/2023-24	Dimpalben R. Soni	1530.33	1	999.0/24Kt	1318.6	8549802	7341200

5. SEIZURE OF THE ABOVE GOLD BARS RECOVERED: -

5.1. Above 05 numbers of gold bars (extracted from somi-solid/paste form) totally weighing of 5662.380 grams, having purity of 999.0 (24 Kt), total market value of Rs.3,67,14,872/- were brought into India in violation of provisions of Customs Act, 1962 and FTP and consequently tantamounted to smuggling of gold and therefore the same appeared to be liable to confiscation under the provsions of Customs Act, 1962. Accordingly, the recovered 05 numbers of gold bars totally weighing of 5662.380 grams, having purity of 999.0 (24 Kt) and total market value of Rs. 3,67,14,872/- (Rupees Three Crore Sixty Seven Lakh Fourteen Thousand Eight Hundred Seventy Two Only) along with garments used for concealment of the said Gold items in form of semi-solid /paste form by the above said 04 passengeers were placed under seizure vide seizure order under Section 110 under F. No. DRI/AZU/GI-02/ENQ-10/2024 dated 31.01.2024 and Panchanama dated 30/31.01.2024 (Refer RUD-1).

5.2. Further, the above seized 05 gold bars extracted along with the garments used for concealment of gold paste was handed over to the Ware House Incharge, SVPI Airport, Ahmedabad vide Ware House Entry No. 5660/2023-24 & 5661/2023-24 (Shri Kaushikkumar Mahipatlal Patel), Ware House Entry No. 5662/2023-24 & 5663/2023-24 (Shri Rakeshkumar Dineshkumar Soni) Ware House Entry No. 5664/2023-24 & 5665/2023-24 (Shri Anil Babulal Soni) and Ware house Entry No.5666/2023-24 & 5667/2023-24 (Smt. Dimpalben Rakeshkumar Soni) all dated 31.01.2024 (**Collective RUD-3**).

6. STATEMENT OF KEY PERSONS:

6.1. Upon completion of the panchnama proceedings at SVPI Airport, Ahmedabad, summons dated 31.01.2024 were issued to Shri Kaushikkumar

Mahipatlal Patel, Shri Rakeshkumar D. Soni, Shri Anil B. Soni and Smt. Dimpalben R. Soni for recording of their statements (**Collective RUD-4**).

6.2. Consequent to the above summon, statement of Shri Kaushikkumar Mahipatlal Patel was recorded under Section 108 of the Customs Act, 1962 on 31.01.2024 and 01.02.2024 (**RUD-5**) wherein he interalia stated that:-

- he went to Bangkok on 27.01.2024 from SVPI Airport, Ahmedabad in search of a job/business prospectus. One person namely Bahadurbhai (Mobile phone 7069361999) informed him of job/business opportunity in Bangkok.
- he came contact with Shri Bahadurbhai through a common friend namely Ketan, who was in Bangkok. On being asked, to best of his knowledge, he stated that Ketan was working in a grocery store in Bangkok. He own a commercial pick-up truck that he used to drive for transportation of the goods. However, his EMI for loan taken on purchase of the pick-up got bounced in the last 3 months and it was very difficult to survive and difficulty to cater his family's daily needs. Hence, he was looking for some other job/business.
- Shri Bahadurbhai managed his tickets and sent him the tickets through whatsapp.
- Shri Ketan managed for his stay in Bangkok at his place.
- Shri Bahadurbhai's Mobile Number was 7069361999.
- this was the first time, he had visited bangkok. He further stated that he had visited Dubai in search of job/business but he failed to get job.
- on perusal of panchnama dated 30/31.01.2024 and valuation report No. 1276/2023- 24 dated 31.01.2024, he stated that 1626.57 grams of Gold in paste form was recovered from his worn clothes/undergarments in a concealed manner and upon melting as mentioned in the valuation report, 1413.39 grams (999.0/24 Kt) of pure Gold in the form of bar having Market Value of Rs. 91,64,421/- was recovered from the said gold paste.
- he was intercepted at the Green Channel, on being asked by the officer, he denied to have anything to be declared before the Customs authority at SVPI Airport, Ahmedabad.
- when he reached Bangkok, ketan suggested him of a house keeping job i.e. sweeping, toilet cleaning etc. and ketan further informed him that at least for 6-7 months, he need to carry out such kind of job, for which he was not prepared. Hence, he asked bahadurbhai to manage for his return journey to Ahmedabad. In response, Bahadurbhai informed him that he could manage his return ticket, provided, he would have to carry some luggage to be delivered at Ahmedabad and for that Bahadurbhai asked him to talk with ketan in this regard.
- he did not have idea about the owner of the said gold. One person in Bangkok, introduced by ketan as his friend gave him the clothes containing gold in paste form to wear during his return journey to Ahmedabad. He informed him that on successful delivery of the said gold in Ahmedabad, Shri Kaushikkumar M. Patel would be given Rs. 20,000/- as a commission amount and would also bear his travel/ticket expenses. As he was running short of money and had no option left, Shri

Kaushikkumar M. Patel accepted his offer of carrying gold from Bangkok to Ahmedabad.

- the person who had handed over him the clothes in Bangkok, took his photo while dropping him at the airport and further informed him that he would send his photo to his receiver in Ahmedabad and the receiver would identify him on his own when Shri Kaushikkumar M. Patel would come out of the airport.
- he would be getting Rs. 20,000/- on successful delivery of the clothes containing gold paste to the receiver.
- he accepted that it was illegal to smuggle gold without declaring the same before the Customs authorities.
- he had been explained the provisions of Section 111 of the Customs Act, 1962 and after understanding the same he stated that the said gold smuggled in any form was liable to confiscation under the provisions of Customs Act, 1962.

6.3 Statement of Shri Rakeshkumar Dineshkumar Soni was recorded under Section 108 of the Customs Act, 1962 on 31.01.2024 and 01.02.2024 **(RUD-6)** wherein he interalia stated that:-

- he had gone to Thailand on 27.01.2024 for the purpose of visit Bangkok, he further stated that he came in contact with a person namely Shri Bharatbhai@Ahmedabad at a paan shop at Vastral, Ahmedabad, who asked him to smuggle gold from Bangkok into India. For the said work, he also offered consideration of Rs. 15,000/- along with flight ticket of India to Bangkok and Bangkok to India along with expenses of stay in Bangkok, to which he agreed.
- he did not have any contact details of Shri Bharatbhai@Ahmedabad. He had met him various times only at Paan Gala in Vastral. On being asked his contact no. from him, he had given him contact no belonging to a person named Shri Chetan@Bangkok and asked him to contact Chetan@Bangkok for such smuggling. The said no. had got deleted in his mobile and he did not remember same.
- Shri Bharatbhai arranged flight tickets for Ahmedabad to Bangkok and from Bangkok to Ahmedabad. The said ticket was further given by Bharatbhai during the meeting at Paan Shop.
- he stayed in a Hotel named Classic Homes in Bangkok and Shri Chetan@Bangkok had made all arrangements for staying thereon.
- he had carefully gone through the contents of the panchnama dated 31.01.2024 and perused the same. He further stated that officers intercepted him at green channel and asked him if he wanted to declare anything before customs to which he denied. Further, the officers recovered gold in semi solid/paste form from various parts of his jeans and his undergarment.
- he had carefully gone through the panchnama dated 31.01.2024 and he stated that among the other three passenger, Smt. Dimpalben Rakeshbhai Soni is his wife, who had also carried Gold on his direction only.
- he had carefully gone through valuation report dated 31.01.2024 and perused the same. In this regard, he confirmed that one Gold Bar weighing 1529.330 grams derived from semi solid substance consisting

of Gold & Chemical mixed having Gross weight of 1775.930 grams which was recovered from him. Total market value of the said gold bar was Rs.99,16,176/- & purity is 999.0 24Kt.

- he stated that he did not have any purchase documents or any other document of the said gold. He was not the owner of the said gold. However, at the hotel, Shri Chetan@Bangkok had given him a jeans and a underwear. In the various parts of the jeans and in underwear, the said gold was concealed. After handing over the said jeans and underwear, Shri Chetan@Thailand informed him that around 300 grams of gold have been concealed in the jeans and the underwear and instructed to wear the same while travelling from Bangkok to Ahmedabad for the purpose of smuggling the same into India. But when he wore the said jeans and underwear, he found the same were very heavy. Then, he asked Shri Chetanbhai@Bangkok about the heavier jeans & underwear, in response to which, he told Shri Rakeshkumar D. Soni that they have mixed some chemicals in gold to make it undetectable in DFMD machine and the actual quantity of gold is only 300 grams only.
- he was directed by Shri Chetanbhai@Bangkok that while arriving and exit from SVPI, Airport, Ahmedabad. Shri Bharatbhai himself contact Shri Rakeshkumar D. Patel at the outside of SVPI, Airport, Ahmedabad to collect the said smuggled gold.
- he stated as per discussion, it was decided that after the completion of operation, Rs. 15,000/- was to be given to him as a monetary consideration and the said amount was receivable from Shri Bharatbhai at the time of handing over about the same to Shri Bharatbhai.
- he agreed that it was illegal to smuggle gold without declaring the same to the Customs authorities and would amount to violation of the Baggage Rules, 2016/Customs Act, 1962. He admitted that he had committed such offence by way of violating the said rules/act.

6.4. Statement of Shri Anil Babulal Soni was recorded under Section 108 of the Customs Act, 1962 on 31.01.2024 and 01.02.2024 (**RUD-7**) wherein he interalia stated that:-

- he went to Bangkok on 27.01.2024 from SVPI Airport, Ahmedabad for a pleasure trip.
- Shri Bahadurbhai managed his tickets and sent him the tickets through whatsapp. On being asked, he stated that Bahadurbhai offered him a sponsored trip to Bangkok, wherein all the travel/ticket/stay expenses were to be borne by Shri Bahadurbhai and in return he had to bring small quantity of gold during his return trip from Bangkok to Ahmedabad and for this he informed him to meet Ketan/Chetan in Bangkok.
- he knew Shri Bahadurbhai since 3-4 years. He was a mechanic and runs a garage at Vastral with the name Friends Auto Garage.
- one person Ketan/Chetan managed for his stay in Bangkok at Hotel Classic Home Co. Ltd.
- he did not have any contact details of Ketan/Chetan.
- Shri Bahadurbhai's mobile number is 7069361999.

- this was the first time that I had visited Bangkok. On being asked, he stated that earlier he had visited Dubai.
- he perused the panchnama dated 31.01.2024 and valuation report No. 1275/2023- 24 dated 31.01.2024. In this regard he further stated that 1626.38 grams of Gold in paste form was recovered from him worn clothes/undergarments in a concealed manner and upon melting as mentioned in the valuation report, 1401.06 grams (999.0/24 Kt) of pure Gold in the form of bar having Market Value of Rs. 90,84,473/- was recovered from the said gold paste.
- he was intercepted at the Green Channel, on being asked by the officer, he denied to have anything to be declared before the Customs authority at SVPI Airport, Ahmedabad.
- he did not have idea about the owner of the said gold. One person of Ketan/Chetan gave him the clothes containing gold in paste form to wear during his return journey to Ahmedabad. Ketan/Chetan informed him that on successful delivery of the said gold in Ahmedabad, he would be given Rs. 20,000/- as a commission amount and would also bear his travel/ticket expenses. In lure of money, he accepted Ketan/Chetan's offer of carrying gold from Bangkok to Ahmedabad.
- he was informed that the receiver would identify him on his own when he would come out of the airport in Ahmedabad.
- he would be getting Rs. 20,000/- on successful delivery of the clothes containing gold paste to the receiver.
- he accept that it was illegal to smuggle gold without declaring the same before the Customs authorities.
- he stated that he and Shri Kaushikumar M. Patel were in the same business of transportation through pick up truck/van, hence, he knew Shri Kaushikkumar Mahipatlal Patel. Further, he stated that previously he went to Dubai with Shri Kaushikumar M. Patel on 01.01.2024 and returned back to Ahmedabad on 07.01.2024. Further, he stated that Shri Kaushikkumar Mahipatlal Patel, Shri Rakeshbhai Soni & Smt. Dimpalben Rakeshkumar Soni also stayed with him at Hotel Classic Home Co. Ltd. in Bangkok.
- he had been explained the provisions of Section 111 of the Customs Act, 1962 and after understanding the same he stated that the said gold smuggled in any form was liable to confiscation under the provisions of Customs Act, 1962.

6.5. Statement of Ms. Dimpalben Rakeshkumar Soni was recorded under Section 108 of the Customs Act, 1962 on 31.01.2024 and 01.02.2024 (**RUD-8**) wherein she interalia stated that:-

- she alongwith her husband named Shri Rakeshkumar Dineshbhai Soni had gone Bangkok on 28.01.2024 from Ahmedabad to Mumbai and from Mumbai to Bangkok by Thai flight No. TG-343 and seat No.42B. She stated that she had gone Bangkok for visit purpose on the direction of a person.
- she did not know, who had booked their said ticket as the details was known to her husband.
- she along with her husband had stayed in a Hotel in Bangkok which she did not remember the name of the hotel and the same was known to her husband.

- this was the first trip to Bangkok (Thailand). Earlier to this, she never visited the said place.
- she perused the panchnama dated 31.01.2024 and stated that 1530.33 grams of Gold in paste form was conceal by her in the worn clothes/undergarments in a manner that she could exit from the SVPI, Airport, Ahmedabat without the acknowledgement of the customs officers, which was recovered from her by the DRI officers and upon melting the said gold past form into solid Gold, resulted in recovery of 1318.600 grams gold bar having purity of 999.0/24 kt.
- she accepted that she denied for having gold with her before the Customs authorities.
- she stated that the acutul owner/beneficialy of the said smuggled gold was not known to her. Further she stated her husband had the knowledge about this. What her husband guided she did accordingly.
- she stated that she did not know what was the monetary consideration for this attemptation to smuggle the said gold into India. Further, she stated that her husband knew better about that.
- she accepted that it was illegal to smuggle gold without declaring the same before the Customs authorities.
- she had been explained the provisions of Section 111 of the Customs Act, 1962 and after understanding the same she stated that the said gold smuggled in any form was liable to confiscation under the provisions of Customs Act, 1962.

7. From the investigation conducted and statement of concerned persons, it appears that Shri Kaushikkumar Mahipatlal Patel, Shri Rakeshkumar Dineshkumar Soni, Shri Anil Babulal Soni and Smt Dimpalben Rakeshkumar Soni attempted to smuggle gold in semi-solid form into India in connivance with Shri Bahadurbhai, Shri Bharatbhat and Shri Ketan/Chetan@Bangkok. Further, it evidently appears that the said gold items recovered from the above said four passengers in a very similar manner such as the mode of concealment of gold, garments used for concealment the semi-solid/paste form, flight details of all the passengers, staying arrangement of all the passengers at Bangkok which cleary indicates the same syndicate. Shri Ketan/Chetan@Bangkok was the person, who has actively managed and handed over all the gold items to the respective four persons to smuggle the same into India. Though the quantity of gold illegally imported was split into four different parts and carried by four different persons, all of whom had the common intention to smuggle the gold and evade the appliclable custom duty and the all of them were also regulated/managed by a common person i.e. Chetan/Ketan@Bangkok. Thus, the acts done by all four persons collectively appears to be as act done by each person individually.

The details of the gold recovered from all 04 passengers are as under:-

Report No. all dated 31.01.2024	Name of the passenger (Shri, Ms)	Gross weight of items recovered (in grams)	No. of Gold Bars extracted	Purity	Net weight (in grams)	Market Value (in Rs.)	Tariff Value (in Rs.)
1276/2023-24	Kaushikkumar M. Patel	1626.57	2	999.0/24Kt	1413.39	9164421	7868936
1271/2023-24	Rakeshkumar D. Soni	1775.93	1	999.0/24Kt	1529.33	9916176	8514422
1275/2023-24	Anil B. Soni	1626.38	1	999.0/24Kt	1401.06	9084473	7800289
1272/2023-24	Dimpalben R. Soni	1530.33	1	999.0/24Kt	1318.6	8549802	7341200

8. ARREST OF SHRI KAUSHIKKUMAR MAHIPATLAL PATEL, SHRI RAKESHKUMAR DINESHKUMAR SONI, SHRI ANIL BABULAL SONI AND MS. DIMPALBEN RAKESHKUMAR SONI:

8.1. Based on the evidences gathered and the statements recorded as above, it appears that Shri Kaushikkumar Mahipatlal Patel, Shri Rakeshkumar Dineshkumar Soni, Shri Anil Babulal Soni and Smt Dimpalben Rakeshkumar Soni have committed an offence punishable under Customs Act, 1962. It appears that they have smuggled total of 5 (Five) number of gold bars, having total weight of 5662.380 grams, purity of 999.0/24Kt without declaration of the same to the Customs Authorities with a view to evading payment of Customs duty, the said gold attempted to be smuggled by them are liable to confiscation under the provisions of Section 111 of the Customs Act, 1962. During the conducting personal search at the time of interception and subsequent investigation evidently led that all of the four passengers in a very planned manner have attempted such smuggling of gold by adopting the same modus operandi in connivance with Shri Ketan/Chetan@Bangkok. From the above, it evidently established that they have knowingly concerned themselves in an offence punishable under Section 135(1) of the Customs Act, 1962, as they had knowingly involved themselves in dealing/carrying with 5662.380 grams of smuggled Gold having purity of 999.0/24 Carat for total market value of Rs. 3,67,14,872/- and concerned themselves in carrying, removing, depositing, harboring, keeping, concealing of smuggled Gold, which they knew and/or had reasons to believe that the same were liable to confiscation under Section 111 of the Customs Act, 1962. Hence, all four as Shri Kaushikkumar Mahipatlal Patel, Shri Rakeshkumar Dineshkumar Soni, Shri Anil Babulal Soni and Smt Dimpalben Rakeshkumar Soni were arrested on 01.02.2024 at Ahmedabad under the provisions of Section 104 of the Customs Act, 1962 vide Arrest Memo dated 01.02.2024 (**Collective RUD-09**), after getting required order from the competent authority They were further produced before the Hon'ble Court of ACMM, Ahmedabad, who ordered for their judicial custody.

9. FURTHER INVESTIGATION CONDUCTED: -

9.1. During the course of recording of the statements 31.01.2024 and 01.02.2024 of Shri Kaushikkumar Mahipatlal Patel, Shri Anil Babulal Soni respectively (Refer RUD-05 & 07), they inter-alia stated that a person namely Shri Bahadurbhai had booked ticket for said trip and made all the arrangements for the said activity of the smuggling of gold from Bangkok into India. Shri Bahadurbhai guided/advised them to meet Shri Ketan/Chetan in Bangkok. Shri Ketan/Chetan@Bangkok had managed for staying/fooding in Hotel in Bangkok and one person of Shri Ketan/Chetan@Bangkok had handed over them the clothes containing gold in paste from to wear during their return

journey to Ahmeabad. Further, Shri Ketan/Chetan@Bangkok informed them that on successful delivery of the said gold in Ahmedabad, they would be given Rs.20,000/- to each as commission. Both of them in their statements provided the mob. No. of Shri Bahadurbhai i.e. 7069361999.

9.2. Accordingly, Customer Application Form (CAF), Subscriber Data records (SDR), Call Data Records (CDR) and certificate with reference to Mobile No. +917069361999 were obtained from the Nodal Officer, Vodafone India.

9.3. On examination of the Subscriber Data records, it came to notice that actual name of the subscriber of Mobile No. +917069361999 was Shri Vijay K. Rajput, a resident of 19/411, Shivananad Nagar, Amraiwadi, Ahmedabad-380026. To ascertain evidences & recording of statement, summons dated 14.02.2024 & 05.03.2024 were issued (**RUD-10**) to Shri Vijay K. Rajput to appear on 21.02.2024 and 14.03.2024 for recording of the statement.

9.4 Shri Vijay K. Rajput vide their letter dated 27.02.2024 replied that they had received the summons on 21.02.2024 at late night. Therefore, he requested to issue for fresh summon. Further, in response to summon dated 05.03.2024, he replied that he had gone for Chardham Yatra and would return in 1st week of April and requested to issue fresh summon (**RUD-11**).

9.5 Consequent to the non response to the above summons, the residence premises of Shri Vijay K. Rajput, 19/411, Shivananad Nagar, Amraiwadi, Ahmedabad-380026 was searched on 25.04.2024 under panchnama dated 25.04.2024 (**RUD-12**). During the search proceedings, Shri Vijay K. Rajput was not found present there. Smt. Shardaben Rajput W/o Shri Vijay K. Rajput informed the officers that Shri Vijay K. Rajput, is also known as Shri Bahadurbhai. Further, during the search proceedings nothing objectionable was found. A summon dated 25.04.2024 (**Refer RUD-10**) was also issued to Shri Vijay K. Rajput to appear on 29.04.2024 and also to provide the evidence. In response, he replied vide his letter nil dated, that he was out of station for next three months and he could not attend on 29.04.2024 and requested to issue fresh summon (**RUD-13**).

9.6. Further, summons was again issued to Shri Vijay K. Rajput on 17.05.2024. However, he did not join the investigation, which clearly shows his non-cooperation in the investigation.

9.7. From the above, it appears that Shri Vijay K. Rajput tried to avoid joining the investigation for saving himself from the clutches of law. Appropriate action under Section 208 of the Bhartiya Nyaya Sanhita 2023 has been initiated against him.

10.1. During the course of recording of the statements 31.01.2024 and 01.02.2024 of Shri Rakesh D. Soni and Smt. Dimpalben R. Soni w/o Shri Rakesh D. Soni respectively (**Refer RUD-06 & 08**), they inter-alia stated that they were managed by Shri Bharatbhai@Ahmedabad. Shri Bharatbhai@Ahmedabad had booked ticket for said trip and made all the arrangements for the said activity of the smuggling of gold from Bangkok into India. Shri Bharatbhai@Ahmedabad guided/advised them to meet Shri

Ketan/Chetan in Bangkok. Shri Ketan/Chetan@Bangkok had managed for staying/fooding in Hotel in Bangkok and Shri Ketan/Chetan@Bangkok had handed over them the clothes containing gold in paste from to wear during their return journey to Ahmeabad. Furether, Shri Ketan/Chetan@Bangkok informed them that on successful delivery of the said gold in Ahmedabad, they would be given Rs.15,000/- to each as commission. Further, Shri Rakesh D. Soni stated that he did not have the mobile no. of Shri Bharatbhai@Ahmedabad. Shri Rakesh D. Soni and Smt. Dimpalben R. Soni w/o Shri Rakesh D. Soni did not provide the whereabouts of Shri Bharatbhai@Ahmedabad.

10.2. Analysis of SDR/CDR of all the persons namely Shri Kaushikkumar Mahipatlal Patel using Mob. No. 7984801836, Shri Anil Babulal Soni using Mob No. 9016260733, Shri Rakesh D. Soni using Mob. No.9687214521 and Smt. Dimpalben R. Soni w/o Shri Rakesh D. Soni using Mob. No. 8160252691, it appears that the said Mobile No(s) were used by them respectively. However, no relevant data/details were noticed from the details of CDR.

11. Further, from the statement of Shri Kaushikkumar Mahipatlal Patel and Shri Anil Babulal Soni, it appears that Shri Vijay K. Rajput alias name as Shri Bahadurbhai, is one of the key persons in the above smuggling syndicate. Further, from the statement of Shri Rakeshbhai D. Soni and Smt. Dimaplbhen R. soni, it appeast that a person namely Shri Bharatbhai in connivance with Shri Ketan/Chetan@Bangkok had conspired such smuggling of gold into India in association with them. Examining of all the statements of all the four passengers and evidences led to the finding that all the four passengers/carriers namely Shri Kaushikkumar Mahipatlal Patel, Shri Anil Babulal Soni, Shri Rakesh D. Soni. And Smt. Dimpalben R. Soni were managed by a common person namely Shri Ketan/Chetan in Bangkok, who managed and handed over the gold paste to all the four persons for smuggling the same into India. Shri Bahadurbhai and Shri Bharatbhai are key perons in india, who are actively involved in such smuggling of gold through SVPI Airport. Hence, all of the above four passengers/carriers, Shri Ketan/Chetan@Bangkok, Shri Vijay K. Rajput alias Shri Bahadurbhai and Shri Bharatbhai form a syndicate, which in very planned manner attempted to smuggle the gold into India. The said gold paste were concealed in the respective clothes, all the four passengers were wearing with clear intent to smuggle the same.

12. With reference to Shri Ketan/Chetan@Bangkok who appeared to be the mastermind of the said smuggling syndicate, it has been found that Shri Ketan/Chetan@Bangkok in connivance with Shri Vijay K. Rajput and Shri Bharatbhai, had managed for staying/fooding in Hotel in Bangkok for all the passengers such as Shri Kaushikkumar Mahipatlal Patel, Shri Anil Babulal Soni, Shri Rakesh D. Soni and Smt. Dimpalben R. Soni w/o Shri Rakesh D. Soni. Shri Ketan/Chetan@Bangkok had handed over to all of the persons, clothes containing gold in paste from to wear during their return journey to Ahmeabad for smuggling gold into India through SVPI Airport, Ahmedabad. Further, Shri Kaushikkumar Mahipatlal Patel, Shri Anil Babulal Soni, Shri Rakesh D. Soni and Smt. Dimpalben R. Soni w/o Shri Rakesh D. Soni as admitted in their statements that Shri Ketan/Chetan@Bangkok informed them

that on successful delivery of the said gold in Ahmedabad, they would be given Rs.20,000/- and/or Rs. 15,000/- to each as a monetary consideration. All the facts revealed during the investigation clearly established the act of smuggling of gold collectively by all of the above persons.

13. FORENSIC EXAMINATION OF MOBILE PHONES OF SHRI KAUSHIKKUMAR MAHIPATLAL PATEL, SHRI ANIL BABULAL SONI, SHRI RAKESH D. SONI AND SMT. DIMPALBEN R. SONI W/O SHRI RAKESH D. SONI:-

13.1. During the course of their respective statements of the above persons, they had voluntarily submitted their mobile phones under their statements dated 01.02.2024 for futher investigation. The said mobile phones were sent to National Forensic Sciences University, Gandhinagar, for forensic analysis and examination. National Forensic Sciences University, Gandhinagar vide their letter reference case no. NFSU/CoEDF/DEL/60/24-25 dated 5.04.2024 (**RUD-13**) submitted/provided their report along with extacted data.

13.2. During the course of analysis of extracted data of Mobile phone i.e. Vivo 1935 belonging to Shri Kaushikkumar M. Patel, provided by NFSU, Gandhingar, no chats were found with the involved person in the said smuggling case. However, certain images were noticed which have been shown below, which co-relates/establishes his contact with Shri Anil Babulal Soni and Shri Vijay K. Rajput alias name as Bahadurbhai.

11:23 4G

Bahadur Bhai Whtsupp
December 22, 6:28 PM

File Number AH1068638375223
Date of Birth 27/10/1984
Given Name ANIL BABULAL
Surname SONI
Type of Application Tatkaal
Application Received on Date 05/10/2023
Status Passport Y9797694
Tracking Number PP7
Show Cause Notice Show Cause Notice

Letter Reference Number	SCN Type	SCN Issue Date	SCN
SCN/325330014/23	PVR Review	2023-12-02	Letter dis from PO

One item found 1

Close Show

Anil Babulal Soni

PASSPORT APPLICATION FORM
Government of INDIA, Ministry of External Affairs

ANIL BABULAL SONI
27/10/1984
AHMEDABAD, GUJARAT, INDIA
MALE
INDIAN
SUTPARK
200320

ANIL BABULAL SONI
DEEPAH BABULAL SONI
PRIYANKA SONI

SHRI. VIKASH K. RAJPUT
VINDOLAHMEDABAD
GUJARAT, INDIA

Status Tracker

File Number	AH1068638375223
Date of Birth	27/10/1984
Given Name	ANIL BABULAL
Surname	SONI
Type of Application	Tatkaal
Application Received on Date	05/10/2023
Status	Passport Y9797694 has been dispatched on 06/10/2023 via Speed Post Tracking Number PP737813214IN.
Show Cause Notice	Show Cause Notice

Letter Reference Number	SCN Type	SCN Issue Date **	SCN Status	Status Updated On***	Applicant Reply Received On (if any)****
SCN/325330014/23	PVR Review	2023-12-02	Applicant reply received	2024-01-01	2024-01-01
One item found: 1					
Close Show Cause Notice					

13.3. During the course of analysis of extracted data of Mobile phone i.e. Vivo V2207 belonging to Shri Anil B. Soni, provided by NFSU, Gandhingar, various chats were found with Shri Vijay K. Rajput alias name as Bahadurbhai and with Shri Kaushikkumar M. Patel which have been shown below, which co-relates/establishes his constant touch with Shri Vijay K. Rajput alias name as Bahadurbhai and with Shri Kaushikkumar M. Patel.



The above chats are between Shri Anil B. Soni (saved as Jay Ambe Roadways) and Shri Kaushik M. Patel which establish that they knew each other and they were constant touch with each other.

13.4. The below mentioned chats are between Shri Anil B. Soni (saved as jay ambe roadways) and Shri Vijay K. Rajput alias name as Bahadurbhai:



13.5. The below mentioned flight ticket alongwith hotel booking voucher forwarded by Shri Vijay K. Rajput shows his involvement for smuggling of Gold into India through SVPI Airpot, Ahmedabad. Shri Anil B. Soni in his statement also stated that all the arrangements such as booking of tickets from Ahmedabd to Bangkok and from Bangkok to Ahmedabad, lodging and fooding facilation at Bangkok were made by Shri Vijay K. Rajput alias name as Shri Bahadurbhai.

DIN-202407DDZ10000444C76


[illegible]

IMAGE

TRAVEL RYDER LLP

Your Flight Ticket - 3870869124

Agency : TRAVEL RYDER LLP
Booking ID : 3870869124
Booked On : 28 Jan 2024 01:50 AM

	Thai Airways International R18001021225/61395599 566373777 A-26828950	Booking Agent 9725145353	AIRLINE PNR 6DAOL5 GDS PNR : 6T47XP
---	---	-----------------------------	--

Onward Flight Detail

Flight 1

Thai Airways International
TG-343
V - VLOSTC Refundable

Confirmed

Departing

Bangkok(BKK)
Tue,30 Jan 2024,08:35 PM

Class:Economy

Arriving

Ahmedabad (AMD)
Tue,30 Jan 2024,11:55 PM
Terminal 2

Non-Stop
04.50 Hrs

Checked In Baggage Allowed

Adult - 25KG

Cabin Baggage Allowed

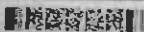
Adult - 7KG

Passenger(s) Details

Sr No.	Passenger Name	Frequent Flyer	Type	Email	Web Check In	Mobile No.	Ticket No:Thai Airways International
1	Mr ANIL BABULAL SONI		Adult	TRAVELRYDERLLP@GMAIL.COM		9725145353	2175105677308

Mr ANIL BABULAL SONI

Bangkok - Ahmedabad



Customer Contact Details

Email:TRAVELRYDERLLP@GMAIL.COM

Contact No.:(0091)9725145353

IMAGE

13.6. During the course of analysis of extracted data of Mobile phone i.e. Realme Narzo 10A & OPPO A9 belonging to Shri Rakesh D. Soni and his wife Smt. Dimpalben R. Soni respectively, provided by NFSU, Gandhingar, some chats were found between Shri Rakesh D. Soni and a person named Shri Gauravkumar Amdavad (as saved in mobile) where Shri Guravkumar Amdavad (Mobile No. 9054545579) had shared the flight tickets to Shri Rakesh D. Soni and further Shri Rakesh D. Soni had further shared the said tickets to his wife

Smt. Dimpalben R. Soni for journey from Bangkol to Ahmedbad, the same have been shown below, which co-relate/establish his contact with Shri Guravkumar Amdavad.

WhatsApp chat interface showing a conversation with Guravkumar Amdavad. The chat includes a system message about an incoming call, a missed call notification, and several forwarded PDF files. The messages are timestamped and include status bar information at the top.

System Message
Incoming call from Guravkumar Amdavad
(919054545579@s.whatsapp.net)
30-01-2024 12:24:56(UTC+5:30)

Sources (1)

Forwarded
Guravkumar Amdavad
TKT BKK AMDD.pdf
application/pdf
TKT BKK AMDD.pdf
<https://mmg.whatsapp...>
30-01-2024 12:31:31(UTC+5:30)

Sources (3)

Forwarded
Guravkumar Amdavad
TKT BKK AMD 03.pdf
application/pdf
TKT BKK AMD 03.pdf
<https://mmg.whatsapp...>
30-01-2024 12:31:31(UTC+5:30)

Sources (3)

Rakesh Soni
Hay
30-01-2024 17:26:36(UTC+5:30)

Sources (3)

Guravkumar Amdavad
Bolo
30-01-2024 18:14:00(UTC+5:30)

Sources (2)

System Message
Missed call from Guravkumar Amdavad
(919054545579@s.whatsapp.net)
30-01-2024 18:14:02(UTC+5:30)

Sources (1)

Rakesh Soni
Airport pohchi gaya
30-01-2024 18:15:03(UTC+5:30)

Sources (3)

Guravkumar Amdavad
Bottel lavjo
30-01-2024 18:15:22(UTC+5:30)

Sources (2)

Rakesh Soni
8.35
30-01-2024 18:15:25(UTC+5:30)


Sources (3)

Guravkumar Amdavad
Bottel lavjo
30-01-2024 18:15:40(UTC+5:30)

TRAVEL RYDER LLP

Your Flight Ticket - 4896732763

Agency : TRAVEL RYDER LLP
Booking ID : 4896732763
Booked On : 28 Jan 2024 01:25 AM



Thai Airways International
R18001021225/61395599 566373777
A-26828950

Booking Agent
9725145353

ABLINE PNR
6D8IPS
GDS PNR : 6T4528

Onward Flight Detail

Confirmed Class:Economy

Please verify flight times with the airlines prior to departure

Flight 1

Departing

Arriving

Thai Airways International
TG-343
V - VLOSTC Refundable

Bangkok(BKK)
Tue,30 Jan 2024,08:35 PM

Ahmedabad (AMD)
Tue,30 Jan 2024,11:55 PM
Terminal 2

Non-Stop
04.50 Hrs

Checked In Baggage Allowed

Adult - 25KG

Cabin Baggage Allowed

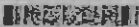
Adult - 7KG

Passenger(s) Details

Sr No.	Passenger Name	Frequent Flyer	Type	Email	Web Check In	Mobile No.	Ticket No:Thai Airways International
1	Mrs DIMPALBEN RAKESHKUMAR SONI		Adult	TRAVELRYDERLLP@GMAIL.COM		9725145353	217-5105677305

Mrs DIMPALBEN RAKESHKUMAR SONI

Bangkok - Ahmedabad



Customer Contact Details

Email:TRAVELRYDERLLP@GMAIL.COM

Contact No.:(0091)9725145353

Ticket of Smt. Dimpalben R. Soni from Bangkok to Ahmeabad on 30.01.2024.

TRAVEL RYDER LLP

Your Flight Ticket - 0422039127

Agency : TRAVEL RYDER LLP
Booking ID : 0422039127
Booked On : 28 Jan 2024 02:45 AM

<p>Thai Airways International R18001021225/61395399 86637377 A-26828950</p>	<p>Booking Agent 9725145353</p>	<p>AIRLINE #06 6DBZSJ GDS PNR : 67498T</p>																
<p>Onward Flight Detail</p> <p>Flight 1 Thai Airways International TG-343 V - VLOSTC Refundable</p>																		
<p>Confirmed Class: Economy</p> <p>Departing Bangkok(BKK) Tue, 30 Jan 2024, 08:35 PM</p>																		
<p>Arriving Ahmedabad (AMD) Tue, 30 Jan 2024, 11:55 PM Terminal 2</p>																		
<p>Checked In Baggage Allowed Adult - 25KG</p>																		
<p>Cabin Baggage Allowed Adult - 7KG</p>																		
<p>Passenger(s) Details</p> <table border="1"> <thead> <tr> <th>Sr No.</th> <th>Passenger Name</th> <th>Frequent Flyer</th> <th>Type</th> <th>Email</th> <th>Web Check In</th> <th>Mobile No.</th> <th>Ticket No: Thai Airways International</th> </tr> </thead> <tbody> <tr> <td>1</td> <td>Mr RAKESHKUMAR DINESHKUMAR SONI</td> <td></td> <td>Adult</td> <td>TRAVELRYDERLLP@GMAIL.COM</td> <td></td> <td>9725145353</td> <td>2175105677309</td> </tr> </tbody> </table>			Sr No.	Passenger Name	Frequent Flyer	Type	Email	Web Check In	Mobile No.	Ticket No: Thai Airways International	1	Mr RAKESHKUMAR DINESHKUMAR SONI		Adult	TRAVELRYDERLLP@GMAIL.COM		9725145353	2175105677309
Sr No.	Passenger Name	Frequent Flyer	Type	Email	Web Check In	Mobile No.	Ticket No: Thai Airways International											
1	Mr RAKESHKUMAR DINESHKUMAR SONI		Adult	TRAVELRYDERLLP@GMAIL.COM		9725145353	2175105677309											
<p>Mr RAKESHKUMAR DINESHKUMAR SONI</p> <p>Bangkok - Ahmedabad</p>																		
<p>Customer Contact Details</p> <p>Email: TRAVELRYDERLLP@GMAIL.COM</p> <p>Contact No.: (0091)9725145353</p>																		

Ticket of Shri Rakesh D. Soni from Bangkok to Ahmeabad on 30.01.2024.

13.7. SDR obtained from the respective service provider in respect of Shri Guravkumar Amdavad (Mobile No. 9054545579) revealed that the said mobile no. was registered on the name of Shri Gaurav Soni, A-10, Karnavati Avenue, CTM, Ahmedabad - 380026. Summon to Shri Gaurav Soni was issued on 17.05.2024 for recording of statement & gathering of evidences, if any. However, the said summon got returned to this office undelivered with postal remark as 'unclaimed'. Hence, it may be treated that Shri Gaurav Soni did not join the investigation. Further, a summon was also issued on 17.05.2024 to Shri Rakesh D. Soni for recorging of statement. However, the said summon also got returned to this office undelivered with postal remark as "left".

13.8. Investigation conducted and statements of Shri Kaushikkumar Mahipatlal Patel, Shri Anil Babulal Soni, Shri Rakesh D. soni and Smt. Dimpalben R. Soni W/o Shri Rakesh D. Soni, evidently led to the findings that, in a very planned manner, Shri Kaushikkumar Mahipatlal Patel, Shri Anil Babulal Soni, Shri Rakesh D. soni and Smt. Dimpalben R. Soni attempted to smuggle 05 gold bars (extracted from semi-solid/paste form recovered from them) into India through SVPI Airport Ahmedabad from Bangkok in association with Shri Ketan/Chetan@Bangkok, Shri Vijay K. Rajput & Bharatbhai. The said semi gold in solid/paste form was recovered by the officers of DRI during the course of interception & subsequently conducting physical examination of Shri Kaushikkumar Mahipatlal Patel, Shri Anil Babulal Soni, Shri Rakesh D. soni and Smt. Dimpalben R. Soni. They also in their statements inter-alia stated that they had not bought the said gold and they did not have any purchase documents of such gold items. They also inter-alis stated that all such gold items along with cloths were given by Shri Ketan/Chetan@Bangkok for smuggling into India. They also in their statements inter-alia admitted that they had agreed to smuggle gold in lieu of consideration/commission of Rs. 20,000/- and/or Rs. 15,000/- along with flight tickets for journey of themselves from India to Bangkok and from Bangkok to India. Further, it has also been found that Shri Vijay K. Rajput alias name as Shri Bahadurbhai and Shri Bharatbhai had managed flight tickets of Ahmedabad to Bangkok and from Bangkok to Ahmeabad, lodging and fooding facilitation in Bangkok of Shri Kaushikkumar Mahipatlal Patel & Shri Anil Babulal Soni and Shri Rakesh D. soni & Smt. Dimpalben R. Soni

W/o Shri Rakesh D. Soni respectively in connivance with Shri Chetan/Ketan@Bangkok.

13.9. Analysis of call details, examination of data extracted from forensic examination of mobile phones voluntarily submitted by Shri Kaushikkumar Mahipatlal Patel, Shri Anil Babulal Soni, Shri Rakesh D. soni and Smt. Dimpalben R. Soni W/o Shri Rakesh D. Soni and statements of all the above persons explicitly indicated that Shri Kaushikkumar Mahipatlal Patel, Shri Anil Babulal Soni, Shri Rakesh D. soni and Smt. Dimpalben R. Soni W/o Shri Rakesh D. Soni were in touch with one another for performing such smuggling of gold into India, which was managed/guided by Shri Chetan/Ketan@Bangkok in respect of all the above four passengers. Hence, it evidently appears that all of them are part of the syndicate with a common intent to smuggle gold into India.

14. SUMMATION

14.1. From all the foregoing paras, it appears that 05 gold bars (extracted from semi-solid/paste form) having purity of 999.0/24 Carat, totally weighing of 5662.380 grams and having a market value of Rs. 3,67,14,872/- were attempted to be smuggled by Shri Kaushikkumar Mahipatlal Patel, Shri Anil Babulal Soni, Shri Rakesh D. soni and Smt. Dimpalben R. Soni W/o Shri Rakesh D. Soni into India through SVPI Aiport Ahmedabad from Bangkok.

14.2. From the above, it evidently appears that process of smuggling of such gold has been undertaken by Shri Kaushikkumar Mahipatlal Patel, Shri Anil Babulal Soni, Shri Rakesh D. soni and Smt. Dimpalben R. Soni in connivance with Shri Vijay K. Rajput alias name as Shri Bahadurbhai, Shri Bharatbhai and Shri Ketan/Chetan@Bangkok. Shri Bahadurbhai, Shri Bharatbhai had conspired such type of smuggling activity of Gold in connivance with Shri Chetan/Ketan@Bangkok and they recruited the above said passengers to perform such types illegal activities for smuggling of gold into India in lieu of monetary consideration/commission and they all formed a syndicate of smuggling of above said gold into India. Shri Ketan/Chetan@Bangkok, Shri Vijay K. Rajput alias name as Shri Bahadurbhai and Shri Bharatbhai appear to be kingpin/mastermind/beneficiary owner of the recovered 05 gold bars. Shri Kaushikkumar Mahipatlal Patel, Shri Anil Babulal Soni, Shri Rakesh D. soni and Smt. Dimpalben R. Soni W/o Shri Rakesh D. Soni undertook such smuggling activities in lieu of consideration/commission. Hence, it appears that all the above persons involved in the instant case had the common intention to smuggle the gold and evade the applicable custom duty. Hence, it appears that Shri Kaushikkumar Mahipatlal Patel, Shri Anil Babulal Soni, Shri Rakesh D. soni and Smt. Dimpalben R. Soni, Shri Vijay K. Rajput alias name as Shri Bahadurbhai, Shri Bharatbhai and Shri Ketan/Chetan@Bangkok are part of the same syndicate for smuggling of above gold bars.

14.3. In view of above, 05 gold bars having purity of 999.0/24 Carat, totally weighing of 5662.380 grams & having a market value of Rs.3,67,14,872/- extracted from gold paste recovered from Shri Kaushikkumar Mahipatlal Patel, Shri Anil Babulal Soni, Shri Rakesh D. soni and Smt. Dimpalben R. Soni are to be treated as smuggled goods as defined under Section 2(39) and prohibited

goods as defined under Section 2(33) of the Customs Act, 1962 as the same were brought into india attempting to smuggle into India by violating the provisions of the Customs Act, 1962 and FTP. The above gold bars

14.4. From all the above foregoing paras, it evidently appears that Shri Kaushikkumar Mahipatlal Patel, Shri Anil Babulal Soni, Shri Rakesh D. soni and Smt. Dimpalben R. Soni with the nexus of Shri Vijay K. Rajput alias name as Shri Bahadurbhai, Shri Bharatbhai and Shri Ketan/Chetan@Bangkok have conspired to smuggle the above 05 goold bars having purity of 999.0/24 Carat, totally weighing of 5662.380 grams & having a market value of Rs.3,67,14,872/-. The offences committed by Shri Kaushikkumar Mahipatlal Patel, Shri Anil Babulal Soni, Shri Rakesh D. soni and Smt. Dimpalben R. Soni have also been admitted in their respective statements recorded under Section 108 of the Customs Act, 1962 as mentioned in para supra. The market value of above gold is Rs. 3,67,14,872/-, which is more than one crore. The same were seized under Section 110 of the Customs Act, 1962 as the same were liable to confiscation under Section 111 of the Customs Act, 1962.

15. LEGAL PROVISIONS:-

15.1 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.

15.2. 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.

15.3. 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 in Baggage Rules notified by the Ministry of Finance. The gold can be imported by the banks (authorized by RBI) and the agencies nominated for the said purpose under Para 4.41 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:

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.

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 bars as per Reserve Bank of India guidelines.

15.4. 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.*

15.5. Baggage Rule, 2016 –

15.5.1. 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 jewelry up to a weight, of twenty grams with a value cap of fifty thousand rupees if brought by a gentleman passenger, or forty grams with a value cap of one lakh rupees, if brought by a lady passenger".

15.5.2. 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/permitted above.

15.6.1. 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).

15.6.2. As per the said Notification, the expression "Gold in any form" includes gold in any form above 22 carats under Chapter 71 of ITC (HS), 2017, Schedule-I (Import Policy).

15.7. Further, as per Section 2(33) of the Customs Act, 1962, 'prohibited goods' means any goods the import or export of which is subject to any prohibition under this Act or any other law for the time being in force but does not include any goods in respect of which the conditions subject to which the goods are permitted to be imported or exported have been complied with, implying that any goods imported in violation of the conditions subject to which the goods are permitted to be imported are nothing but prohibited goods. Hence, the smuggling of gold bars having purity of 999.0/24 Ct recovered from Shri Kaushikkumar Mahipatlal Patel, Shri Anil Babulal Soni, Shri Rakesh D. soni and Smt. Dimpalben R. Soni W/o Shri Rakesh D. Soni are 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.

15.8. 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.

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

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

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

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.

15.10. 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;]

15.11. 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,

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

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

15.13. 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.

16 VIOLATIONS & CONTRAVENTION OF VARIOUS PROVISIONS:

16.1. The seized goods, 05 gold bars having purity of 999.0/24 Carat, totally weighing of 5662.380 grams & having a market value of Rs.3,67,14,872/-have been attempted to be illegally smuggled into India without declaring before the custom authority in violation of the provisions of the Customs Act, 1962 & FTP and Custom Baggage Rules. The said gold bars do not also appear to be allowed to be imported by Shri Kaushikkumar Mahipatlal Patel, Shri Anil Babulal Soni, Shri Rakesh D. soni and Smt. Dimpalben R. Soni W/o Shri Rakesh D. Soni keeping the restrictions on such import under the provisions of FTP and Customs Act, 1962. Hence, it appears that the said 05 gold bars were 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 may be treated as imported illegally into India and liable for confiscation under the provisions of Section 111(d), (l) & (m) of the Customs Act, 1962.

16.2. Moreover, four garments having assessable value NIL have been used for concealment of illegally imported the above 05 gold bars, for which the said four garments, having assessable value NIL are also liable for confiscation under Section 119 of the Customs Act, 1962.

17. ROLE OF PERSONS IN THE ABOVE SMUGGLING OF GOLD:

17.1. Role of Shri Ketan/Chetan@Bangkok:

17.1.1. On carefully going through the evidences available on record in the form of statements of Shri Kaushikkumar Mahipatlal Patel, Shri Anil Babulal Soni, Shri Rakesh D. soni and Smt. Dimpalben R. Soni W/o Shri Rakesh D. Soni recorded under Section 108 of the Customs Act, 1962 etc., it appears that Shri Ketan/Chetan@Bangkok was the mastermind to smuggle the said 05 gold bars into India through SVPI Airport, Ahmedabad from Bangkok. He in connivance with Shri Vijay K. Rajput and Shri Bharatbhai had recruited above said passengers and assigned the said work to execute such smuggling activities from Bangkok to India offering them commissions and flight tickets,

lodging and foooding as well. Shri Ketan/Chetan@Bangkok was also regulating the process of handing over of gold in paste form/semi solid form to all the above passengers, (05 gold bars extacted from such semi-solid/paste form), which were attempted to be smuggled by way of instructing by Shri Vijay K. Rajput alias name as Shri Bahadurbhai or Shri Bharatbhai. Shri Ketan/Chetan@Bangkok had handed over the said 05 gold bars to Shri Kaushikkumar Mahipatlal Patel, Shri Anil Babulal Soni, Shri Rakesh D. soni and Smt. Dimpalben R. Soni for undertaking such smuggling activities. However, whereabouts of Shri Ketan/Chetan@Bangkok was not found. Thus, he has not joined with the investigation and he has not come forward to prove his innocence in the smuggling of gold by above said persons. He in connivance with Shri Vijay K. Rajput alias name as Shri Bahadurbhai and Shri Bharatbhai recruited/managed Shri Kaushikkumar Mahipatlal Patel, Shri Anil Babulal Soni, Shri Rakesh D. soni and Smt. Dimpalben R. Soni W/o Shri Rakesh D. Soni as the carriers of such attempted smuggled gold items against the commission/monitory consideration. They provided the ticket for travel and monetary considerations to the above said persons. Thus, he appears to be the mastermind in this entire smuggling racket of the above 05 gold bars.

17.1.2. Therefore, Shri Ketan/Chetan@Bangkok has concerned himself in the act of smuggling of foreign origin 05 gold bars and has knowingly violated the various provisions of Foreign Trade Policy 2015-20, Baggage Rules, 2016, Customs Notifications, etc., which rendered the above goods liable to confiscation under Section 111(d), (1) and (m) of the Customs Act, 1962 and rendered himself liable for penalty under Section 112 (a) & (b) and Section 117 of Customs Act, 1962.

17.2. Role of Shri Kaushikkumar Mahipatlal Patel:

17.2.1. From evidences gathered, both oral and documentary, available on records, clearly establish the role of Shri Kaushikkumar Mahipatlal Patel, resident of B-15, Devbhumi Apartment, Nr. Kashiba School, Behind Ajay Tenament-5, Vastral, Ahmedabad-382415, Gujarat, who has indulged himself in act of smuggling of 2 gold bars (extracted from semi-solid/paste form), totally weighing 1413.390 grams having purity of 999.0 (24 Kt), total market value of Rs.91,64,421/- out of totally smuggled by them in jointly as 5662.380 grams, having market value of Rs.3,67,14,872/- from Bangkok to India through SVPI, Airport Ahmedabad. He came from Bangkok to India with an intention to smuggle of the above 02 gold bars into India belonging to others for monetary considerations and for personal enrichment in connivance with the kingpins of smuggling racket viz Shri Ketan/Chetan@Bangkok and with Shri Vijay K. Rajput alias name as Shri Bahadurbhai. He appears to be important part of the syndicate of such smuggling of 02 gold bars out of 05 gold bars smuggled by them.

17.2.2. The act of concealing the gold items and not declaring before the custom authority itself appears and suggests the mens-rea on the part of Shri Kaushikkumar M. Patel with a view to avoiding payment of Customs duty. It therefore, appears that Shri Kaushikkumar Mahipatlal Patel, was not inclined to declare the goods viz. gold items that he was carrying before the Customs Authorities. Thus, 02 gold bars out of 05 gold bars attempted to smuggled by them, weighing 1413.39 grams, purity of 999.0 24 Kt, having a market value of Rs.91,64,421/- was recovered from the possession of Shri Kaushikkumar M.

Patel, which was illegally attempted to be smuggled by him into India without declaration and payment of appropriate Customs duties.

17.2.3. Therefore, Shri Kaushikkumar M. Patel has concerned himself in the act of smuggling of foreign origin 02 gold bars out of 05 gold bars attempted to smuggled by them and has knowingly violated the various provisions of Foreign Trade Policy 2015-20, Baggage Rules, 2016, Customs Notifications, etc., which rendered the above goods liable to confiscation under Section 111(d), (1) and (m) of the Customs Act, 1962 and rendered himself liable for penalty under Section 112 (a) & (b) and Section 117 of Customs Act, 1962.

17.3. Role of Shri Anil Babulal Soni:

17.3.1. From evidences gathered, both oral and documentary, available on records, clearly establish the role of Shri Anil B. Soni, resident of 2000, Vinobabhavenagar, Vinzol, Ahmedabad-382445, Gujarat, who has indulged himself in act of smuggling of 1 gold bar (extracted from semi-solid/paste form), totally weighing 1401.06 grams having purity of 999.0 (24 Kt), total market value of Rs.90,84,473/- out of totally smuggled by them in jointly as 5662.380 grams, having market value of Rs.3,67,14,872/- from Bangkok to India through SVPI, Airport Ahmedabad. He came from Bangkok to India with an intention to smuggle of the above 1 gold bar into India belonging to others for monetary considerations and for personal enrichment in connivance with the kingpins of smuggling racket viz Shri Ketan/Chetan@Bangkok and with Shri Vijay K. Rajput alias name as Shri Bahadurbhai. He appears to be important part of the syndicate of such smuggling of 1 gold bar out of 05 gold bars smuggled by them.

17.3.2. The act of concealing the gold items and not declaring before the custom authority itself appears and suggests the mens-rea on the part of Shri Anil B. Soni with a view to avoiding payment of Customs duty. It therefore, appears that Shri Anil B. Soni, was not inclined to declare the goods viz. gold items that he was carrying before the Customs Authorities. Thus, 01 gold bar out of 05 gold bars attempted to smuggled by them, weighing 1401.06 grams, purity of 999.0 24 Kt, having a market value of Rs.90,84,473/- was recovered from the possession of Shri Anil B. Soni, which was illegally attempted to be smuggled by him into India without declaration and payment of appropriate Customs duties.

17.2.3. Therefore, Shri Anil B. Soni has concerned himself in the act of smuggling of foreign origin 01 gold bar out of 05 gold bars attempted to smuggled by them and has knowingly violated the various provisions of Foreign Trade Policy 2015-20, Baggage Rules, 2016, Customs Notifications, etc., which rendered the above goods liable to confiscation under Section 111(d), (1) and (m) of the Customs Act, 1962 and rendered himself liable for penalty under Section 112 (a) & (b) and Section 117 of Customs Act, 1962.

17.4. Role of Shri Rakeshkumar D. Soni:

17.4.1. From evidences gathered, both oral and documentary, available on records, clearly establish the role of Shri Rakeshkumar D. Soni, resident of 1-20-77, Tarbhoda No Pado, Ghivato, Patan, Gujarat-384265 who has indulged himself in act of smuggling of 1 gold bar (extracted from semi-solid/paste form), totally weighing 1529.330 grams having purity of 999.0 (24 Kt), total market value of Rs.99,16,176/- out of totally smuggled by them in jointly as

5662.380 grams, having market value of Rs.3,67,14,872/- from Bangkok to India through SVPI, Airport Ahmedabad. He came from Bangkok to India with an intention to smuggle of the above 1 gold bar into India belonging to others for monetary considerations and for personal enrichment in connivance with the kingpins of smuggling racket viz Shri Ketan/Chetan@Bangkok and with Shri Bharatbhai. He appears to be important part of the syndicate of such smuggling of 1 gold bar out of 05 gold bars smuggled by them.

17.4.2. The act of concealing the gold items and not declaring before the custom authority itself appears and suggests the mens-rea on the part of Shri Rakeshkumar D. Soni with a view to avoiding payment of Customs duty. It therefore, appears that Shri Rakeshkumar D. Soni, was not inclined to declare the goods viz. gold items that he was carrying before the Customs Authorities. Thus, 01 gold bar out of 05 gold bars attempted to smuggled by them, weighing 1529.330 grams, purity of 999.0 24 Kt, having a market value of Rs.99,16,175/- was recovered from the possession of Shri Rakeshkumar D. Soni, which was illegally attempted to be smuggled by him into India without declaration and payment of appropriate Customs duties.

17.4.3. Therefore, Shri Rakeshkumar D. Soni has concerned himself in the act of smuggling of foreign origin 01 gold bar out of 05 gold bars attempted to smuggled by them in jointly and has knowingly violated the various provisions of Foreign Trade Policy 2015-20, Baggage Rules, 2016, Customs Notifications, etc., which rendered the above goods liable to confiscation under Section 111(d), (1) and (m) of the Customs Act, 1962 and rendered himself liable for penalty under Section 112 (a) & (b) and Section 117 of Customs Act, 1962.

17.5. Role of Smt. Dimpalben Rakeshkumar Soni W/o Shri Rakeshkumar D. Soni:

17.5.1. From evidences gathered, both oral and documentary, available on records, clearly establish the role of Smt. Dimpalben Rakeshkumar Soni, resident of 1-20-77, Tarbhoda No Pado, Ghivato, Patan, Gujarat-384265 who has indulged herself in act of smuggling of 1 gold bar (extracted from semi-solid/paste form), totally weighing 1318.60 grams having purity of 999.0 (24 Kt), total market value of Rs.85,49,802/- out of totally smuggled by them in jointly as 5662.380 grams, having market value of Rs.3,67,14,872/- from Bangkok to India through SVPI, Airport Ahmedabad. She came from Bangkok to India with an intention to smuggle of the above 01 gold bar into India belonging to others for monetary considerations and for personal enrichment in connivance with the kingpins of smuggling racket viz Shri Ketan/Chetan@Bangkok and with Shri Bharatbhai. She appears to be important part of the syndicate of such smuggling of 1 gold bar out of 05 gold bars smuggled by them.

17.5.2. The act of concealing the gold items and not declaring before the custom authority itself appears and suggests the mens-rea on the part of Smt. Dimpalben Rakeshkumar Soni with a view to avoiding payment of Customs duty. It therefore, appears that Smt. Dimpalben Rakeshkumar Soni, was not inclined to declare the goods viz. gold items that she was carrying before the Customs Authorities. Thus, 01 gold bar out of 05 gold bars attempted to smuggled by them, weighing 1318.60 grams, purity of 999.0 24 Kt, having a market value of Rs.85,49,802/- was recovered from the possession of Smt. Dimpalben Rakeshkumar Soni, which was illegally attempted to be smuggled

by him into India without declaration and payment of appropriate Customs duties.

17.5.3. Therefore, Smt. Dimpalben Rakeshkumar Soni has concerned herself in the act of smuggling of foreign origin 01 gold bar out of 05 gold bars attempted to smuggled by them in jointly and has knowingly violated the various provisions of Foreign Trade Policy 2015-20, Baggage Rules, 2016, Customs Notifications, etc., which rendered the above goods liable to confiscation under Section 111(d), (1) and (m) of the Customs Act, 1962 and rendered himself liable for penalty under Section 112 (a) & (b) and Section 117 of Customs Act, 1962.

17.6. Role of Shri Vijay K. Rajput alias name as Shri Bahadurbhai:-

17.6.1. From evidences gathered, both oral and documentary, available on records, clearly establish the role of Shri Vijay K. Rajput, resident of 19/411, Shivanand Nagar, Amraiwadi, Ahmedabad-380026, Gujarat has involved himself in act of smuggling of 05 gold bars (extracted from semi-solid/paste form, totally weighing 5662.380 having purity of 999.0 (24 Kt), total market value of Rs.3,67,14,872/- from Bangkok to India through SVPI, Airport Ahmedabad as he in nexus with Shri Chetan/Ketan@Bangkok has recruited to Shri Kaushikkumar M. Patel and Shri Anil B. Soni and provided all the facilitation for smuggling of such gold into India from Bangkok through SVPI Airport Ahmedabad. From the digital forensic evidence as well as the statements of Shri Kaushikkumar M. Patel and Shri Anil B. Patel recorded, it evidently appears that Shri Vijay K. Rajput had provided flight tickets and made them contact with Shri Ketan/Chetan@Bangkok. Despite issuance of several summons by this office, Shri Vijay K. Rajput did not join the investigation, which proves his act of non coopeation to the department. He had managed and played an important role in smuggling of such gold into India through SVPI Airpot, Ahmedabad.

17.6.2. Therefore, Shri Vijay K. Rajput has concerned himself in the act of smuggling of 05 bars (extracted from semi-solid/paste form) and has knowingly violated the various provisions of Foreign Trade Policy 2015-20, Baggage Rules, 2016, Customs Notifications, etc., which rendered the above goods liable to confiscation under Section 111(d), (1) and (m) of the Customs Act, 1962 and rendered himself liable for penalty under Section 112 (a) & (b) and Section 117 of Customs Act, 1962.

17.7. Role of Shri Bharatbhai:-

17.7.1. From evidences gathered, both oral and documentary, available on records, clearly establish the role of Shri Bharatbhai has involved himself in act of smuggling of 05 gold bars (extracted from semi-solid/paste form, totally weighing 5662.380 having purity of 999.0 (24 Kt), total market value of Rs.3,67,14,872/- from Bangkok to India through SVPI, Airport Ahmedabad as he in nexus with Shri Chetan/Ketan@Bangkok has recruited to Shri Rakeshkumar D. Soni and Smt. Dimpalben R. Soni and provided all the facilitation for smuggling of gold into India from Bangkok through SVPI Airport Ahmedabad. From the digital forensic evidence as well as the statements of Shri Rakeshkumar D. Soni and Smt. Dimpalben R. Soni recorded, it evidently appears that Shri Bharatbhai in connivance with Shri Ketan/Chetan@Bangkok had managed and played an important role in smuggling of Gold into India

through SVPI Airpot, Ahmedabad. Since, no whereabouts in respect of Shri Bharatbhai was found. Hence, he did not join the investigation.

17.7.2. Therefore, Shri Bharatbhai has concerned himself in the act of smuggling of foreign origin 05 bars (extracted from semi-solid/paste form) and has knowingly violated the various provisions of Foreign Trade Policy 2015-20, Baggage Rules, 2016, Customs Notifications, etc., which rendered the above goods liable to confiscation under Section 111(d), (l) and (m) of the Customs Act, 1962 and rendered himself liable for penalty under Section 112 (a) & (b) and Section 117 of Customs Act, 1962.

18. Show Cause

18.1. Now therefore, **(i)** Shri Kaushikkumar Mahipatlal Patel, resident of B-15, Devbhumi Apartment, Nr. Kashiba School, Behind Ajay Tenament-5, Vastral, Ahmedabad-382415, Gujarat, **(ii)** Shri Anil B. Soni, resident of 2000, Vinobabhavenagar, Vinzol, Ahmedabad-382445, Gujarat, **(iii)** Shri Rakeshkumar D. Soni, resident of 1-20-77, Tarbhoda No Pado, Ghivato, Patan, Gujarat-384265, **(iv)** Smt. Dimpalben Rakeshkumar Soni, resident of 1-20-77, Tarbhoda No Pado, Ghivato, Patan, Gujarat-384265, **(v)** Shri Ketan/Chetan@Bangkok, **(vi)** Shri Vijay K. Rajput alias name as Shri Bahadurbhai, resident of 19/411, Shivanand Nagar, Amraiwadi, Ahmedabad-380026 and **(vii)** Shri Bharatbhai are hereby called upon to Show Cause to the Additional Commissioner/Joint Commissioner of Customs, Ahmedabad, having his office at Customs House, Navrangpura, Ahmedabad - 380 009, as to why:-

- i. 05 gold bars (extracted from semi-solid/paste form) totally weighing 5662.380 grams having purity of 999.0/24 Carat and market value of Rs.3,67,14,872/- recovered seized under Section 110 of the Customs Act, 1962 should not be confiscated under Section 111 (d), (l) and (m) of the Customs Act, 1962.
- ii. 4 garments cloth, which were used for the concealment of the above 05 gold bars (extracted from semi-solid/paste form) having Nil value seized under Section 110 of the Customs Act, 1962 should not be confiscated under Section 119 of the Customs Act, 1962.
- iii. Penalties should not be imposed upon them under Section 112(a) and (b) of the Customs Act, 1962.
- iv. Penalty should not be imposed upon them under Section 117 of the Customs Act, 1962.

19. The noticees are further required to produce at the time of showing cause all evidences upon which they intend to rely in support of their defence. They are further advised to indicate in their written submission as to whether they desire to be heard in person before the case is adjudicated. If no mention is made about this in their written submissions, it would be presumed that they do not desire to be heard in person. If no cause is shown by them against the action proposed to be taken within 30 days from the date of receipt of this Notice or if they do 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 material evidence available on record.

20. The relied upon documents for the purpose of this notice are listed in the Annexure 'R' and scanned copies thereof are provided in DVD/CD enclosed with this notice.

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

22. This show cause notice is being issued without prejudice to any other action that may be taken in respect of the above Services and / or the persons / firms mentioned in the notice under the provisions of the Customs Act, 1962, the Foreign Trade (Development & Regulation) Act, 1992 (as amended), Foreign Trade Policy 2015-20 or any provisions/law made thereof and / or any other law for the time being in force, in the Republic of India.



(Nalin Bilochan)

Additional Director

Encl: Annexure R & DVD containing scanned copies of RUDs.

F. No.: DRI/AZU/GI-02/ENQ-10/2024 / 2990 Dated: 22.07.2024

To

- (i) Shri Kaushikkumar Mahipatlal Patel, resident of B-15, Devbhumi Apartment, Nr. Kashiba School, Behind Ajay Tenament-5, Vastral, Ahmedabad-382415, Gujarat.
- (ii) Shri Anil B. Soni, resident of 2000, Vinobabhavenagar, Vinzol, Ahmedabad-382445, Gujarat.
- (iii) Shri Rakeshkumar D. Soni, resident of 1-20-77, Tarbhoda No Pado, Ghivato, Patan, Gujarat-384265.
- (iv) Smt. Dimpalben Rakeshkumar Soni W/o Shri Rakesh D. Soni, resident of 1-20-77, Tarbhoda No Pado, Ghivato, Patan, Gujarat-384265.
- (v) Shri Ketan/Chetan@Bangkok.
- (vi) Shri Vijay K. Rajput alias name as Shri Bahadurbhai, resident of 19/411, Shivanand Nagar, Amraiwadi, Ahmedabad-380026.
- (vii) Shri Bharatbhai.

Copy to-

- ✓ (a) The Additional Commissioner/Joint Commissioner of Customs, Ahmedabad along with RUDs (DVD) as per Annexure R, for the purpose of adjudication please.
- (b) The Director General, Central Economic Intelligence Bureau, 6th & 8th floor, Janpath Bhawan, Janpath, New Delhi.
- (c) The Deputy/Assistant Commissioner of Customs (AIU), T-2 Terminal, Sardar Vallabhbhai Patel International Airport, Ahmedabad-380003.
- (d) The System In charge, Customs HQ, Ahmedabad for uploading on official web-site i.e. <http://www.ahmedabadcustoms.gov.in>
- (e) Guard File.