



प्रधान आयुक्तकाकार्यालय, सीमाशुल्क, अहमदाबाद

“ सीमाशुल्कभवन, "पहलीमंजिल, पुरानेहाईकोर्टकेसामने, नवरंगपुरा, अहमदाबाद – 380 009.

दूरभाष : (079) 2754 4630 फैक्स : (079) 2754 2343 ई-मेल: cus-ahmd-adj@gov.in

SHOW CAUSE NOTICE

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

Shri Mustak Shekh hereinafter referred to as the said “passenger/Noticee”), residing **Room No. 02, Idgahpura, Survey No. 38/1, Limbayat, Surat City, Gujarat, India, Pin-394210**, holding an Indian Passport No. W3800574 arrived from Jeddah to Ahmedabad by Indigo Flight No. 6E 92 (Seat No:11A) at Sardar Vallabhbhai Patel International Airport (SVPIA), Terminal-2, Ahmedabad. On the basis of specific input, Shri Mustak Shekh, who arrived by Indigo Flight No. 6E 92 (Seat No.11A) on 19.03.2024 at around 12:22 PM from Jeddah to Ahmedabad at Terminal 2 of Sardar Vallabhbhai Patel International Airport (SVPI), Ahmedabad was intercepted by the officers Air Intelligence Unit (AIU), SVPI Airport, Customs, Ahmedabad when he was trying to exit through Green Channel at arrival hall of terminal 2 of Sardar Vallabhbhai Patel International Airport (SVPI) Ahmedabad. Accordingly, two independent panchas were called for passenger’s personal search and examination of his baggages under Panchnama proceedings dated 19.03.2024 **(RUD-01)**.

2. In presence of the Panchas on being asked about his identity by the AIU officers, the passenger identified himself as Shri Mustak Shekh and showed his Indian Passport bearing No. W3800574 and that he had travelled from Jeddah to Ahmedabad on 19.03.2024 having Boarding Pass which showed that he has arrived by Indigo Flight No. 6E 92 (Seat No.11A) on 19.03.2024 at SVPI Airport, Ahmedabad. The AIU officers asked Shri Mustak Shekh if he has anything to declare, in reply to which he denied. The AIU officers informed the passenger that he along with his accompanied officers would be conducting his

personal search and detailed examination of his baggage. Thereafter, the AIU officers offered their personal search to the passenger, but the passenger denied saying that he has full trust on the AIU officers. Thereafter, the AIU officers asked the passenger whether he wanted to be checked in front of an Executive Magistrate or Superintendent of Customs, in reply to which the passenger gave his consent for personal search in front of the Superintendent of Customs.

2.1 In presence of two independent panchas the AIU officers asked the said passenger to pass through the Door Frame Metal Detector (DFMD) Machine installed near the green channel in the Arrival Hall of Terminal 2 building, after removing all metallic objects from his body/ clothes. The passenger removed all the metallic objects such as mobile, belt etc. and kept in a plastic tray and passed through the DFMD Machine, however, no beep sound was heard indicating that there was nothing objectionable/ metallic substance on his body/ clothes. Thereafter, the said passenger, the Panchas and the officers of AIU moved to the AIU Office located opposite Belt No.2 of the Arrival Hall, Terminal-2, SVPI Airport, Ahmedabad alongwith the baggage of the passenger. The AIU officers checked the baggage of the passenger, however, nothing objectionable was found. The officers again asked the said passenger if he is having anything dutiable which is required to be declared to the Customs to which the passenger denied.

2.2 In presence of the Panchas, the AIU Officers questioned and interrogated the said passenger and upon sustained interrogation, the passenger finally confessed that he was carrying three capsules containing gold paste concealed inside his rectum. Thereafter, the passenger Shri Mustak Shekh was taken to the washroom in the arrival hall of Terminal 2, where he removed three capsules containing gold paste from his rectum. In presence of the Panchas, it is found that the said capsules were covered with white coloured adhesive tape. The weight of the said blue colour capsules was measured, which came to approximately 783.110 Grams. In presence of the panchas the AIU officers took the photograph of the said capsules which was as under:



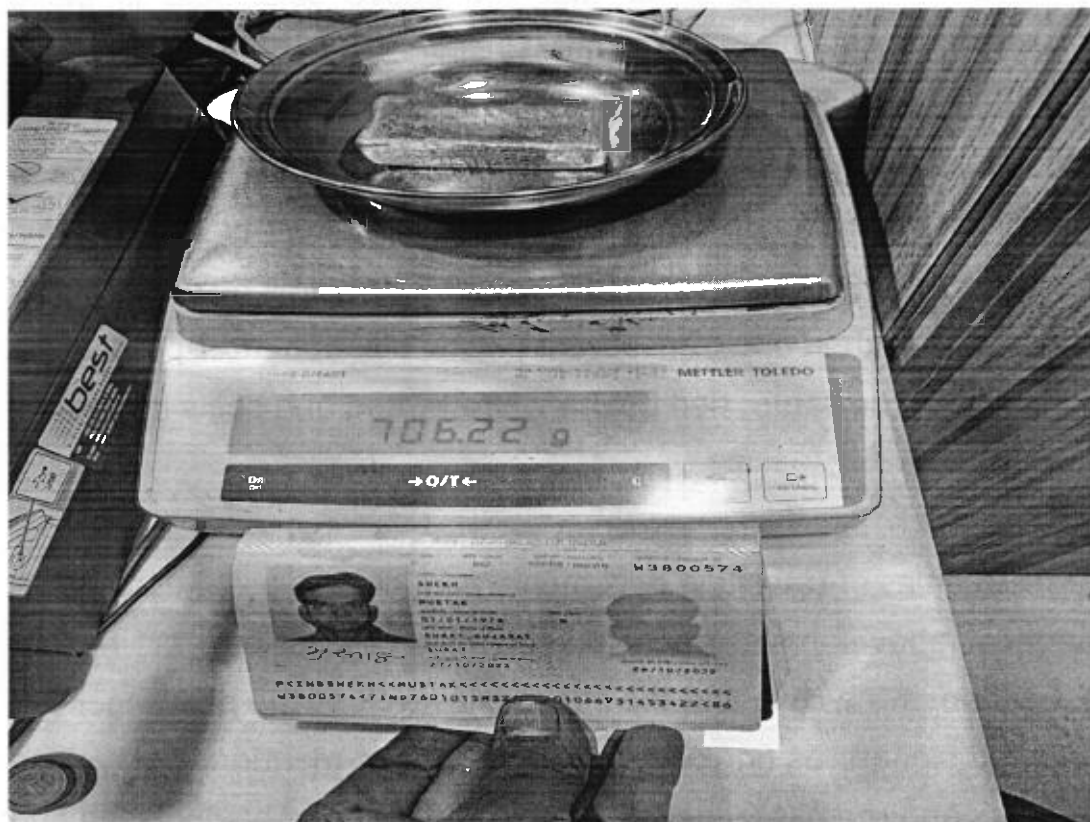
2.3 Thereafter, the AIU officer called the Government Approved Valuer and informed him that white-coloured capsules have been recovered from one passenger and the passenger has informed that it is gold in semi solid/ paste form and hence, he is needed to come to the Airport for testing and Valuation of the said material. In reply, the Government Approved Valuer informed the AIU officers that the testing of the said material is only possible at his workshop as gold has to be extracted from such semi solid/paste form by melting it and also informed the address of his workshop. Thereafter at around 03:20 PM the panchas along with the passenger and the AIU officers left the Airport premises in a Government Vehicle and reached at the premises of the Government Approved Valuer located at Shree Ambica Touch, Gold Sook Complex, Near Iscon Arcade, C.G. Road, Ahmedabad.

2.4 On reaching the above referred premises, the AIU officers introduced the panchas as well as the passenger to one person named Shri Kartikey Vasantrai Soni, the Government Approved Valuer. In presence of the panchas, after weighing the said semi solid substance covered with white colour adhesive tape on his weighing scale, Shri Kartikey Vasantrai Soni informed that the said three capsules containing gold paste wrapped in white colour adhesive tape is weighing 783.110 Grams. Thereafter, Shri Kartikey Vasantrai Soni led the officers, the panchas and the passenger to the furnace. Thereafter,

Shri Kartikey Vasantrai Soni started the process of converting the said semi solid material into solid gold, accordingly the white coloured tape of the capsules was removed and brown coloured substance packed in transparent tape was obtained and put into the furnace and upon heating the said substance turned into liquid material. The said substance in liquid state was taken out of furnace, and poured in a mould and after cooling for some time, it became golden coloured solid metal in form of a bar. After completion of the procedure, the Government Approved Valuer informed that gold bar weighing 706.220 Grams having purity 999.0/ 24 Kt. is derived from the 783.110 Grams of capsule containing gold paste and chemical mix. After testing the said golden coloured metal, the Government Approved Valuer confirmed that it is pure gold. Further, he informed that the Market Value of the said recovered gold bar having net weight of 706.220 Grams derived from Semi Solid substance Material Consisting of Gold & Chemical Mix is Rs.47,66,279/- (Rupees Forty-Seven Lac Sixty-Six Thousand Two Hundred and Seventy-Nine Only) and Tariff Value is Rs.41,16,556/- (Rupees Forty-One Lac Sixteen Thousand Five Hundred and Fifty-Six only). The value of the gold bar was calculated as per the Notification No. 22/2024-Customs (N.T.) dated 15.03.2024 (Gold) and Notification No. 18/2024-Customs (N.T.) dated 07.03.2024 (Exchange Rate). The details of the Valuation of the said gold bar is tabulated in below table:-

Sr. No.	Details of Items	PCS	Net Weight in Gram	Purity	Market value (Rs)	Tariff Value (Rs)
1	Gold Bar	1	706.220	999.0 24Kt	47,66,279/-	41,16,556/-

2.5 in presence of the panchas the AIU officers placed the recovered gold bar derived from brown Semi Solid substance Material consisting of Gold & chemical mix on a table and took a photograph of it which was as under:



2.6 Thereafter, on completion of the proceedings of the extraction of gold at the workshop the panchas, AIU officers and the passengers came back to the Airport in government vehicle alongwith the extracted gold bar at 11:45 PM on 19.03.2024. The AIU officers, in the presence of the panchas asked the passenger Shri Mustak Shekh to produce the identity proof documents and accordingly the passenger produced the same as under:

- (i) Copy of Passport No. W3800574 issued at Surat on 27.10.2022 valid up to 26.10.2032.
- (ii) Boarding pass of Indigo Flight No. 6E 92 from Jeddah to Ahmedabad dated 19.03.2024 having seat No. 11A.

2.7 The AIU Officers informed the panchas as well as the passenger, that the Gold bar of 24Kt. with purity 999.0 weighing 706.220 Grams derived from Semi Solid substance material consisting of Gold & Chemical Mix having the Market Value of Rs.47,66,279/- (Rupees Forty Seven Lac Sixty Six Thousand Two Hundred and Seventy Nine Only) and Tariff Value is Rs.41,16,556/- (Rupees Forty One Lac Sixteen Thousand Five Hundred and Fifty Six only) recovered from the above said passenger was attempted to be smuggled into India with an intent to evade payment of Customs duty which is a clear violation of the

provisions of Customs Act, 1962. Thus, the AIU officers informed that they have a reasonable belief that the above said Gold is being attempted to be smuggled by Shri Mustak Shekh and is liable for confiscation as per the provisions of the Customs Act, 1962 and hence the same was placed under seizure. The officers, then, in presence of the panchas and in the presence of the said passenger placed the said 24 kt. gold bar of 999.0 purity weighing 706.220 grams recovered from Shri Mustak Shekh in one transparent plastic box and after placing the packing list on the same, tied it with white thread and seals it with the Customs lac seal.

3. The copies of travelling documents and identity proof documents mentioned above have been taken into possession for further investigation of the case and the panchas as well as the passenger put their dated signatures on copies of all the above-mentioned travelling documents and the passenger manifest, as a token of having seen and agreed to the same.

4. A Statement of Shri Mustak Shekh, residing At Post Ainwadi, Taluka Khanapur, Sangli, Maharashtra, India, PIN - 415311, holding an Indian Passport Number No. W3800574 was recorded under Section 108 of the Customs Act, 1962 **(RUD-02)** before the Superintendent (AIU), Customs, SVPI Airport, Ahmedabad on 19.03.2024, wherein he inter alia stated that he went to Jeddah, Saudi Arabia on 27.02.2024 from CSMI, Airport Mumbai, Maharashtra; that he went to Makkah, Madina for Umrah purpose only; that to and from tickets were booked by the person who given gold in Jeddah; that the gold was purchased by a unknown person in Jeddah and given to him at his hotel room where he stayed in Jeddah. On being asked he stated that he did not know the Person and his mobile number and other details he was promised Rs.15,000/- in lieu of carrying the gold; that a person was supposed to come at SVPI, Airport to collect the smuggled gold from him; that that he had intentionally not declared the seized items which was concealed in his rectum before the Customs Authorities on his arrival at SVP International Airport Ahmedabad; that he wanted to clear it illicitly and evade payment of Customs Duty. On being asked he stated that he is fully aware that clearing gold illicitly without

payment of Customs duty is an offence, under the provisions of the Customs Act, 1962 and Regulations; that he agreed that he had evaded Customs duty on total 706.220 grams of 24Kt, with purity 999.0 involving market value of Rs.47,66,279/- (Rs. Forty-Seven Lakh Sixty-Six Thousand Two Hundred Seventy-Nine only) and Tariff Value Rs.41,16,556 /- (Rs. Forty-One Lakhs Sixteen Thousand Five Hundred Fifty-Six only) which were recovered from his rectum.

5. The above said gold bar with a net weight of **706.220 grams** having purity of 999.0/24 Kt. involving **tariff value of Rs.41,16,556/-** (Rupees Forty One Lac Sixteen Thousand Five Hundred and Fifty Six only) and **market value of Rs.47,66,279/-** (Rupees Forty Seven Lac Sixty Six Thousand Two Hundred and Seventy Nine Only) recovered from the said passenger which was attempted to be smuggled into India with an intent to evade payment of Customs duty by of concealment of the gold capsules wrapped in blue coloured adhesive tape containing gold in semi solid paste form in his rectum, which was in clear violation of the provisions of the Customs Act, 1962. Thus, on a reasonable belief the Gold bar totally weighing 706.220 grams which was attempted to be smuggled by Shri Mustak Shekh, is liable for confiscation under the provisions of Section 111 of the Customs Act, 1962, hence, the above said gold bar weighing 706.220 grams was placed under seizure under the provision of Section 110 of the Customs Act, 1962, vide Seizure Memo Order dated 19.03.2024, issued from F. No. VIII/10-272/AIU/A/2023-24, under Section 110 (1) & (3) of the Customs Act, 1962 (**RUD - 03**).

6. RELEVANT LEGAL PROVISIONS:

A. THE CUSTOMS ACT, 1962:

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

(22) "goods" includes-

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

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

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

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

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

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

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

IV) Section 79. Bona fide baggage exempted from duty. -

(1) The proper officer may, subject to any rules made under sub-section (2), pass free of duty –

(a) any article in the baggage of a passenger or a member of the crew in respect of which the said officer is satisfied that it has been in his use for such minimum period as may be specified in the rules;

(b) any article in the baggage of a passenger in respect of which the said officer is satisfied that it is for the use of the passenger or his family or is a bona fide gift or souvenir; provided that the value of each such article and the total value of all such articles does not exceed such limits as may be specified in the rules.

V) Section 110 – Seizure of goods, documents and things.—

(1) If the proper officer has reason to believe that any goods are liable to confiscation under this Act, he may seize such goods:"

VI) Section 111 – Confiscation of improperly imported goods, etc.—The following goods brought from a place outside India shall be liable to confiscation:-

(d) any goods which are imported or attempted to be imported or are brought within the Indian customs waters for the purpose of being

imported, contrary to any prohibition imposed by or under this Act or any other law for the time being in force;

- (f) any dutiable or prohibited goods required to be mentioned under the regulations in an arrival manifest or import manifest or import report which are not so mentioned;*
- (i) any dutiable or prohibited goods found concealed in any manner in any package either before or after the unloading thereof;*
- (j) any dutiable or prohibited goods removed or attempted to be removed from a customs area or a warehouse without the permission of the proper officer or contrary to the terms of such permission;*
- (l) any dutiable or prohibited goods which are not included or are in excess of those included in the entry made under this Act, or in the case of baggage in the declaration made under section 77;*
- (m) any goods which do not correspond in respect of value or in any other particular with the entry made under this Act or in the case of baggage with the declaration made under section 77 in respect thereof, or in the case of goods under transshipment, with the declaration for transshipment referred to in the proviso to sub-section (1) of section 54;"*

VII) Section 119 – Confiscation of goods used for concealing smuggled goods–Any goods used for concealing smuggled goods shall also be liable to confiscation."

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

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

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

I) Section 3(2) - The Central Government may also, by Order published in the Official Gazette, make provision for prohibiting, restricting or otherwise regulating, in all cases or in specified classes of cases and subject to such exceptions, if any, as may be made by or under the Order, the import or export of goods or services or technology."

II) Section 3(3) - All goods to which any Order under sub-section (2) applies shall be deemed to be goods the import or

export of which has been prohibited under section 11 of the Customs Act, 1962 (52 of 1962) and all the provisions of that Act shall have effect accordingly."

III) Section 11(1) - *No export or import shall be made by any person except in accordance with the provisions of this Act, the rules and orders made thereunder and the foreign trade policy for the time being in force."*

C. THE CUSTOMS BAGGAGE DECLARATIONS REGULATIONS, 2013:

I) Regulation 3 (as amended) - *All passengers who come to India and having anything to declare or are carrying dutiable or prohibited goods shall declare their accompanied baggage in the prescribed form.*

Contravention and violation of laws:

8. It therefore appears that:

- (a)** The passenger had dealt with and actively indulged himself in the instant case of smuggling of gold into India. The passenger had improperly imported gold bar weighing 706.220 Grams having purity 999.0/24 Kt. by concealing in three gold capsules wrapped in white coloured adhesive tape containing gold in semi solid paste form in his rectum, totally weighing 706.220 grams and involving **tariff value of Rs.41,16,556/-** (Rupees Forty-One Lac Sixteen Thousand Five Hundred and Fifty-Six only) and **market value of Rs.47,66,279/-** (Rupees Forty-Seven Lac Sixty-Six Thousand Two Hundred and Seventy-Nine Only). The said gold was concealed in three capsules wrapped in white coloured adhesive tape containing gold in semi solid paste form in his rectum and not declared to the Customs. The passenger opted not to declare before Customs and denied for any declaration even though he was repeatedly suggested to declare if anything dutiable/ prohibited/ restricted are in his possession with deliberate intention to evade the payment of Customs Duty and fraudulently circumventing the restrictions and prohibitions imposed under the Customs Act, 1962 and other allied Acts, Rules, and Regulations. Therefore, the improperly imported 706.220 Grams of gold

bar of purity 999.0/24 Kt. by the passenger by way of concealment of three capsules wrapped in white colored adhesive tape containing gold in semi solid paste form in his rectum without declaring it to the Customs on arrival in India cannot be treated as bonafide household goods or personal effects as per Section 79 of the Customs Act, 1962. The passenger has thus contravened the Foreign Trade Policy 2015-20 and Section 11(1) of the Foreign Trade (Development and Regulation) Act, 1992 read with Section 3(2) and 3(3) of the Foreign Trade (Development and Regulation) Act, 1992.

- (b)** By not declaring the value, quantity and description of the goods imported by him, the said passenger violated the provision of Baggage Rules, 2016, read with the Section 77 of the Customs Act, 1962 read with Regulation 3 of Customs Baggage Declaration Regulations, 2013.
- (c)** The improperly imported gold by the passenger, Shri Mustak Shekh, found concealed capsules wrapped in white coloured adhesive tape containing gold in semi solid paste form in his rectum, without declaring it to the Customs and now converted into gold bar is thus liable for confiscation under Section 111(d), 111(f), 111(i), 111(j), 111(l) and 111(m) read with Section 2 (22), (33), (39) of the Customs Act, 1962 and further read in conjunction with Section 11(3) of the Customs Act, 1962.
- (d)** Shri Mustak Shekh, by his above-described acts of omission and commission on his part has rendered himself liable to penalty under Section 112 of the Customs Act, 1962.
- (e)** As per Section 123 of the Customs Act 1962, the burden of proving that the gold bar weighing 835.990 Grams having purity 999.0/24 Kt. and involving tariff value of Rs.41,16,556/- (Rupees Forty One Lac Sixteen Thousand Five Hundred and Fifty Six only) and market value of Rs.47,66,279/- (Rupees Forty Seven Lac Sixty Six Thousand Two Hundred and Seventy Nine Only) which was concealed in the capsules wrapped in white colored adhesive tape containing gold in semi solid paste form in his rectum by the passenger, totally

weighing 706.220 grams without declaring it to the Customs, are not smuggled goods, is upon the passenger and Noticee Shri Mustak Shekh.

9. Now, therefore, **Shri Mustak Shekh**, residing Room No. 02, Idgahpura, Survey No. 38/1, Limbayat, Surat City, Gujarat, India, Pin-394210, holding an Indian Passport No. W3800574, is hereby called upon to show cause in writing to the Additional Commissioner of Customs, having his Office located at 2nd Floor, 'Custom House' Building, Near All India Radio, Navrangpura, Ahmedabad-380 009, as to why: -

- (i) One Gold Bar weighing **706.220** Grams having purity 999.0/24 Kt. and involving **tariff value of Rs.41,16,556/-** (Rupees Forty One Lac Sixteen Thousand Five Hundred and Fifty Six only) and **market value of Rs.47,66,279/-** (Rupees Forty Seven Lac Sixty Six Thousand Two Hundred and Seventy Nine Only), derived from three capsules wrapped in white colored adhesive tape containing gold in semi solid paste form in the passenger's rectum was placed under seizure under Panchnama proceedings dated 19.03.2024 and Seizure Order dated 19.03.2024, should not be confiscated under the provision of Section 111(d), 111(f), 111(i), 111(j), 111(l) and 111(m) of the Customs Act, 1962;
- (ii) The packing material i.e. white coloured adhesive tape, used for packing and concealment of the above-mentioned gold bar which was attempted to be smuggled into India in violation of Section 77, Section 132 and Section 135, of the Customs Act, 1962, seized under panchnama dated 19.03.2024 and Seizure memo order dated 19.03.2024, should not be confiscated under Section 119 of the Customs Act, 1962; and
- (iii) Penalty should not be imposed upon the passenger Shri Mustak Shekh, under Section 112 of the Customs Act, 1962, for the omissions and commissions mentioned hereinabove.

10. Shri Mustak Shekh, is further required to state specifically in the written reply as to whether he wishes to be heard in person before the case is adjudicated. If no specific mention is made about this in

the written reply, it shall be presumed that he doesnot wish to be heard in person. He should produce at the time of showing cause, all the evidences which he intends to rely upon in defense.

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

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

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

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


18/6/24

(Vishal Malani)

Additional Commissioner
Customs, Ahmedabad.

F. No. VIII/10-93/SVPIA-A/O&A/HQ/2024-25
DIN: 20240671MN0000119564

Date :18.06.2024

BY SPEED POST/ E-mail:

To,
Shri Mustak Shekh,
Room No. 02,
Idgahpura, Survey No. 38/1,
Limbayat, Surat City,
Gujarat, India, Pin-394210

Copy to :

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

Annexure 'A'

Documents relied upon in the notice to Show Cause issued to Shri Mustak Shekh holding Indian Passport No. W3800574, for attempting to smuggle One Gold Bar having net weight of 706.220 Grams.

Sr. No.	Document	Remarks
1	Panchnama drawn on 19.03.2024 at SVP International Airport, Ahmedabad	Copy enclosed.
2.	Valuation certificate dated 19.03.2024 issued by Shri Karitkey Soni, Government Approved Valuer.	Copy enclosed.
3.	Statement dated 19.03.2024 of Shri Mustak Shekh.	Copy enclosed.
4.	Seizure Order dated 19.03.2024 issued under Section 110(1) & (3) of the Customs Act, 1962.	Copy enclosed.

**PANCHNAMA DRAWN AT SARDAR VALLABHBHAI PATEL AIRPORT,
TERMINAL-2, AHMEDABAD DATED 19-20.03.2024**

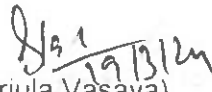
Sr. No.	Name (S/Shri)	Address of the panchas	Age	Occupation
1	Nidhi Raval	E/15, Ratandee Complex, 100 Feet Road, Satellite, Ahmedabad City, Seema Hall, Ahmedabad.380015	22 years	Service
2	Kartikraj Bhati	Nr. Strawberry Bunglow, Landmark Kudasan, Parishram Residence, Flat No.606.	22 years	Service

On being called upon by a person, who introduces herself as Ms. Sarjula Vasava, Superintendent of Customs (AIU), SVPI Airport, Ahmedabad, we the above named panchas present ourselves at 12.01 PM of 19.03.2024 at the green channel of arrival hall of Terminal 2, SVPI Airport, Ahmedabad. Ms. Sarjula Vasava, Superintendent introduces us to other officer namely Shri Himanshu Garg, Deputy Commissioner, Shri Rakesh Kumar, Shri Ravi Shankar Kumar all three are Superintendent (AIU), and Shri Kamal Kumar Khatik, Inspector(AIU) and requests us to remain present as panchas during the course of personal and baggage search proceedings of some passengers.

Ms. Sarjula Vasava, Superintendent informs us that 01 passenger is suspected to be carrying restricted/prohibited goods and therefore a thorough search of all the baggage of the passengers as well as their personal search are required to be carried out. The passenger would be arriving by flight No. 6E92 of Indigo Airlines which will be landing at approximately 12.22 PM and for which we are requested to go along with the AIU team as independent panchas and to be present during the entire proceedings. Therefore, as requested, we the above mentioned panchas give our consent to remain present as panchas for the entire proceedings.

Accordingly, in the presence of we the panchas, the officers intercept passenger when the said passenger tries to exit through Green Channel at the arrival hall of terminal 2 of Sardar Vallabhbhai Patel International Airport (SVPI) Ahmedabad. On being asked about his identity by the AIU officer, the passenger identify Shri Mustak Shekh and having Passport No. W3800574 and shows his Boarding Pass which shows that he had travelled from Jeddah to Ahmedabad on 19.03.2024 by Indigo Airways Flight No. 6E92 (Seat No. 11A) at SVPI Airport, Ahmedabad. The AIU officers ask to Shri Mustak Shekh if they have anything to declare, in reply to which he denies. The AIU officer inform the passenger that they will be conducting his personal search and she and other accompanied officers will conduct detailed examination of the passenger. Here, the officers offer their personal search to the passengers, but the passenger denies saying that they are having full trust on the officers. Now, the AIU officer ask the passenger whether they want to be checked in front of an Executive Magistrate or Superintendent of Customs, in reply to which the passenger give their consent to be searched in front of the Superintendent of Customs. Now, the AIU officer asked to Shri Mustak Shekh to pass through the Door Frame Metal Detector (DFMD) Machine installed

Before me


(Sarjula Vasava)
Superintendent of Customs)
Customs, SVPI Airport, Ahmedabad

Panch No.1:

Panch No.2:

96-3-28
Shri Mustak Shekh

(Passenger)

near the green channel in the Arrival hall of Terminal 2 building, after removing all metallic objects from his body/clothes. The passenger removes all the metallic objects such as Jewellery etc. and keeps in a plastic tray and passes through the DFMD. However, no beep sound is heard indicating there is nothing objectionable/metallic substance on his body/clothes. Thereafter the AIU officers scan all the baggage in the X-ray machine but nothing suspicious is observed by the AIU officers. Thereafter, the said passengers, we Panchas and the officers of AIU move to the AIU Office located opposite Belt No.2 of the Arrival Hall, Terminal-2, SVPI Airport, Ahmedabad.

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

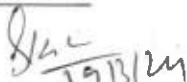
Thereafter, the AIU officer calls the Government Approved Valuer and informs him that three capsules have been recovered from a passenger and the passenger has informed that it is gold in semi-solid paste form and hence, he needs to come to the Airport for testing and Valuation of the said material.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

Thereafter, at around 03.20 PM on 19.03.2024 we the panchas along with the passenger and the Officers leave the Airport premises in a Government Vehicle and reach at the premises of the Government Approved Valuer located at 301, Golden Signature, Bh. Ratnam Complex, C.G. Road, Ahmedabad-380 006.

On reaching the above referred premises, the AIU officer introduces the panchas as well as the passenger to one person named Shri Kartikey Vasantrai Soni, Government Approved Valuer. Here, after weighing the said semi-solid substance covered with adhesive tape on his weighing scale, Shri Kartikey Vasantrai Soni informs that the three capsules recovered from containing gold paste wrapped in white rubber is weighing **783.110 Grams**.

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

Before me

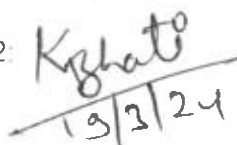

(Sarjula Vasava)

Superintendent of Customs)
Customs, SVPI Airport, Ahmedabad

Panch No. 1


19/3/24

Panch No. 2


19/3/24


96-3-22
Shri Mustak Shekh

(Passenger)



Thereafter, she leads us to the furnace, which is nearby. Here, Shri Kartikey Vasantraai Soni starts the process of converting the three capsules containing semi-solid substance consisting of gold and chemical mix recovered from Shri Mustak Shekh, into solid gold. The white rubber of three capsules are removed and brown coloured semi-solid paste packed in transparent tape is obtained which is put into the furnace and upon heating the said substance, it turns into liquid material. The said substance in liquid state is taken out of furnace, and poured into a mould and after cooling for some time, it becomes golden coloured solid metal in form of a bar. After completion of the procedure, Government Approved Valuer now takes the weight of the said golden coloured bar which is derived from the **783.110 grams** of 3 capsules containing semi-solid substance consisting of gold and chemical mix, in presence of we panchas, the passenger and the AIU Officers which comes to **706.220 Grams**.

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



Before me

86-19/3/24
(Sarjula Vasava)

Superintendent of Customs)

Customs, SVPI Airport, Ahmedabad

327115

25-3-22

Shri Mustak Shekh

(Passenger)

Panch No.1:

Widh
19/3/24

Panch No.2:

Kghati
19/3/24

Now, the Government Approved Valuer, in presence of we panchas, the passenger and the AIU Officers starts testing and valuation of the said gold bar. After testing and valuation of gold bar weighing 706.22 grams derived from semi solid substance (three capsules covered with white rubber) weighing 783.110 grams recovered from Shri Mustak Shekh, the Govt. Approved Valuer confirms it is 24 Kt. gold having purity 999.0. Now, the Govt. Approved Valuer summarizes that this gold bar is made up of 24 Kt. gold having purity 999.0 weighing 706.220 Grams having market value of Rs. 47,66,279 (Rupees Forty Seven Lakhs Sixty Six thousand Two hundred Seventy Nine only) and having tariff value of Rs. 41,16,556/- (Forty One lakhs Sixteen thousand Five hundred Fifty Six only) The value of the gold bar has been calculated as per the Notification No. 22/2024-Customs (N.T.) DTD. 15-03-2024 (Gold) and Notification No. 18/2024-Customs (N.T.) dtd. 07-03-2024 (exchange Rate). He submits his valuation report to the AIU Officers which is annexed as Annexure-A to the Panchnama.

He submits his valuation report to the AIU Officer vide certificate no 1567/2023-24 dated 19.03.2024 which is in Annexure-A and Annexure-B for passenger. We, the above panchas and the said passenger put our dated signature on the said valuation report.

The details of the Valuation of the said gold bars is tabulated in below table:

Gold bar derived from 3 capsules containing gold paste and chemical mix having gross weighing 783.110 Grams recovered from Shri Mustak Shekh

Sl. No.	Details of Items	PCS	Gross Weight In Gram	Net Weight in Gram	Purity	Market Value (Rs.)	Tariff Value (Rs.)
1.	Gold Bar	1	783.110	706.220	999.0 24Kt.	47,66,279/-	41,16,556/-

Now, as the proceedings of the extraction of gold at the workshop completed, we panchas, the Officers and the passengers come back to the Airport in government vehicle alongwith the extracted gold bars at 11.45 PM on 19.03.2024.

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

Shri Mustak Shekh is aged 48 years (DOB-01.01.1976), S/o- Shri Bhikumiya Shekh, address Room No.2, Idgahpura, Survey No.38/1, Limbayat, Surat City, Pin ;394210, Gujarat(as per Passport).

Before me

Sarjula Vasava
19/3/24

(Sarjula Vasava)
Superintendent of Customs)
Customs, SVPI Airport, Ahmedabad

Mustak Shekh
26-3-24
Shri Mustak Shekh

(Passenger)

Panch No 1:

adil
19/3/24

Panch No 2:

Kyhalati
19/3/24

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

- (i) Copy of Passport No.W3800574 issued at Surat on 27.10.2022 and valid up to 26.10.2032.
- (ii) Boarding pass of Indigo Airlines Flight No.6E92 from Jeddah to Ahmedabad dated 19.03.2024 having seat No.11A.

Now, the AIU Officer show the passenger as well as us, the passenger manifest of Indigo Flight No.6E92, in which name of Shri Mustak Shekh at Sr.No.37 mentioned clearly. We the panchas as well as the passengers put our dated signatures on the copies of all the above mentioned documents and the above passenger manifest, as a token of having seen and agreed to the same.

Shri Mustak Shekh that the recovered Gold bar of 24Kt. with purity 999.0 weighing 706.220 Grams having market value of Rs. 47,66,279 (Rupees Forty Seven Lakhs Sixty Six thousand Two hundred Seventy Nine only) and having tariff value of Rs. 41,16,556/- (Forty One lakhs Sixteen thousand Five hundred Fifty Six only) The value of the gold bar has been calculated as per the which has been calculated as per the Notification No. 22/2024-Customs (N.T.) DTD. 15-03-2024 (Gold) and Notification No. 18/2024-Customs (N.T.) dtd. 07-03-2024 (exchange Rate), recovered from the above said passenger is attempted to be smuggled into India with an intent to evade payment of Customs duty which is a clear violation of the provisions of Customs Act, 1962. Thus, the AIU officer informs that they have a reasonable belief that the above said Gold is being attempted to be smuggled by Shri Mustak Shekh are liable for confiscation as per the provisions of Customs Act, 1962; hence, the said gold bar along with packing material are being placed under seizure.

The AIU officer, then, in presence of we the panchas and in the presence of the said passengers places the One gold bar weighing 706.220 grams having purity of 999.00(24 Kt.) recovered from Shri Mustak Shekh the in one transparent plastic box after placing the packing list (**Annexure-C**) on the same, ties it with white thread and seals it with the Customs lac seal in such a manner that same cannot be opened without tempering the Customs lac seal.

We, the above mentioned two panchas, the AIU officer as well as the passengers put our dated signature on the packing lists placed over the boxes as a token of having packed and sealed in our presence and in the presence of the passengers. The said sealed transparent plastic container containing gold bar along with the packing materials is handed over to the Ware House In-charge, SVPI Airport, Ahmedabad vide Ware House Entry No. 6044 dtd. 19.03.2024.

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

Before me

SJC
19/3/24
(Sarjula Vasava)

Superintendent of Customs)

Customs, SVPI Airport, Ahmedabad *22/11/24*

96-3-28

Shri Mustak Shekh

(Passenger)

Panch No.1:

adik
19/3/24

Panch No.2:

K. Ghate
19/3/24

Nothing else is seized or taken over from the **Shri Mustak Shekh** except what has been mentioned above in the Panchnama. No threat, coercion or inducement is made during the entire proceedings. No religious sentiments of the passenger are hurt during the course of Panchnama. The Panchnama is recorded on a computer installed in the office of the Air Intelligence Unit at SVPI Airport, Ahmedabad and we all find the Panchnama is the true and correct version of the proceedings. After understanding the same, and explaining the same to the passenger in the vernacular language we as well as the passenger put our dated signature on it as a token of its truth and correctness. The Panchnama concluded in a peaceful manner at 09.20 PM on 19.03.2024.

Before me

814
19/3/24

(Sarjula Vasava)

Superintendent of Customs)

Customs, SVPI Airport, Ahmedabad

Panch No.1

07.01.1
19/3/24

Panch No.2

Kzhati
19/3/24

232018
26-3-28

Shri Mustak Shekh

(Passenger)

ANNEXURE 'B'

VALUATION CERTIFICATE OF ONE GOLD BAR EXTRACTED FROM BROWN COLOURED SEMI SOLID SUBSTANCE RECOVERED FROM MUSTAK SHEKH AT SVPI AIRPORT, AHMEDABAD ON 19/03/2024.

Certificate No: **1567/2023-24**

Dated: 19/03/2024.

This is to certify that I have checked and examined One Gold Bar weighing **706.220** Grams derived from semi solid substance consisting of Gold & Chemical mixed having Gross weight is **783.110** Grams (Capsules Covered with Rubber). I confirm and authenticate the details as given below.

The market value of the aforesaid Gold & tariff value as per the Notification No. 22/2024- Customs (N.T.) dated 15.03.2024 (gold) and Notification No. 18/2024- Customs (N.T.) dated 07.03.2024 (exchange rate), the calculation of total market value based on the unit market value of gold @ **67490** per 10 grams (999.0 24Kt) and the calculation of total tariff value based on the tariff value of gold prevailing at the time of valuation @ **58290.00** Rs. per 10 gram (999.0 24Kt) are as given below: -

SR. No.	Details of Items	PCS	Net Weight in Gram	Purity	Market value (Rs)	Tariff Value (Rs)
1	Gold Bar	1	706.220	999.0 24Kt	4766279	4116556
	Total	1	706.220		4766279	4116556

Place: Ahmedabad

Date: 19/03/2024



(SONI KARTIKEY VASANTRAI)

P1 - *[Signature]*
19/3/24

Qr: Certificate-No:1567/2023-24 Dated:19.03.2024 The Deputy Commissioner (AIU) SVPI Customs Ahmedabad Recovered From Mustak Shekh

P2 - *[Signature]*
19/03/24

22718
26-3-22

ANNEXURE 'A'

Dated: 19/03/2024

Detailed Primary Verification Report of Brown Coloured Semi Solid Substance

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

It was informed that the Passenger **Mustak Shekh** Passport No. **W3800574**, residing at, Room No-2, Idgahpura, Survey No-38/1, Limbayat, Surat City, Gujarat, India travelling by Indigo Flight No: 6E 92 Arrived on: 19/03/2024 from Jeddah to Ahmedabad, AIU Customs Official Found Suspicious Three Capsules Covered with Rubber containing with some paste material (Semi Solid Substance) having Gross Weight **783.110** Grams. from his possession.

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

As per my judgement, this paste material (Semi Solid Substance) is mixture of 100 % Purity of Gold with Chemical. So, the same Substance Need Melting Process to Derive Exact Quantity & Purity of Gold. The extracted Net Quantity of Gold along with its Purity is shown in my Valuation Report Attached here with as Annexure B Dated: 19/03/2024. The Process of extraction of gold is carried out in presence of Customs Officers, Pax & Panchas at KV Jewels, Ahmedabad on today i.e 19/03/2024.



K. Vasantrai ✓
19/03/24
(SONI KARTIKEY VASANTRAI)

P1 - *Widh*
19/03/24

P2 - *K. Vasantrai*
19/03/24

2/2/18
96-3-22

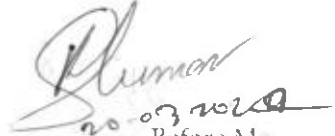
Statement of Shri Mustak Shekh, Male, S/o Bhikumiya Shekh, DOB 01.01.1976, Address- Room No. 02, Idgahpura, Survey No. 38/1, Limbayat, Surat City, Gujarat, India, Pin-394210 (Mob.-7048784986) recorded under section 108 of Customs Act, 1962 on 20.03.2024, PassPort No. - W3800574

I, Shri Mustak Shekh, Male, S/o Bhikumiya Shekh, DOB 01.01.1976, Address- Room No. 02, Idgahpura, Survey No. 38/1, Limbayat, Surat City, Gujarat, India, Pin-394210 on being called vide Summons F.No.VIII/10-372/AIU/A/2023-24, dated-20.03.2024 issued vide DIN-20240371MN0000818868 by you i.e. the Superintendent of Customs, Air Intelligence Unit at SVPI Airport, Ahmedabad, appear before you voluntarily to give my true and correct statement today i.e. 20.03.2024.

Before recording my this statement, I have been explained the provisions of Section 108 of the Customs Act, 1962 and have been explained that giving false evidence in the enquiry proceedings is an offence punishable under Section 193 of the Indian Penal Code. Further, I have also been explained that my statement can be used against me or against any other person, in these enquiry proceedings or in any other proceedings as evidence in the court of Law. After having understood the said provisions, I give my true and correct statement which is as under:

My name, age and residential address given above are correct. I am staying at the said address and my age is 48 years. I am residing with my

32118
20-3-24
(Mustak Shekh)


20-03-2024
Before Me
(Ravi Shankar Kumar)
Superintendent

wife, son at this address. My mobile No. is 7048784986. I submit a copy of my Passport bearing No. W3800574 issued on 27.10.2022 and valid upto 26.10.2032. On being asked, I state that I have passed 4th Class passed. I can read, write and speak Hindi, Gujarati and English. On being asked I state that I am working a labour at construction site. My monthly income is Rs. 10000/month.

Further, hereafter, I voluntarily reply the questions as asked by the AIU officer:

Q.1. When & from where did you go?

Ans 1. I went to Jeddah, Saudi Arabia on 27.02.2024 from CSML Airport,
Mumbai Airport, Maharashtra.

Q.2. What was the purpose of your visit to Jeddah, Saudi Arabia?

Ans.2 I went to Makkah, Madina for Umrah purpose only.

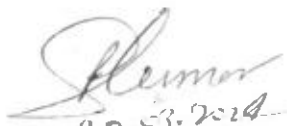
Q.3. Who bought tickets for your journey from Mumbai to Jeddah and

Jeddah to SVPI, Airport Ahmedabad?

Ans.3 The to and from tickets were booked by the person who given gold in Jeddah.

Q.4. From where did you purchase gold in Jeddah? Give details.

23/2/24
20-3-24
(Mustak Shekh)


20.03.2024
Before Me
(Ravi Shankar Kumar)
Superintendent

Ans.4 The gold is purchased by a unknown person in Jeddah and given to me at my hotel room where I stayed in Jeddah.

Q.5. What is the name, mobile number, address etc. who gave you gold in Jeddah?

Ans.5 I don't know the Person and his mobile number and other details. He gave me the gold and promised to give Rs.15000/- for Umrah purpose.

Q.6 Have you ever visited abroad earlier? Did you smuggle gold during your earlier visit also?

Ans.6 I have visited to abroad first times. But this is the first time I had brought gold through SVPI, Ahmedabad.

Q.7. Why did you land at Ahmedabad when you could have taken direct flight from Jeddah to Mumbai?

Ans.7 The ticket for my return journey from Jeddah to Ahmedabad was cheaper than Jeddah to Mumbai. Therefore, the ticket may be booked by the person who given the gold in Jeddah.

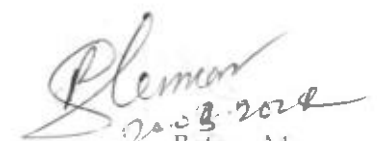
Q.8 How did you plan to go to Surat from Ahmedabad, Gujarat?

Ans.8 I was supposed to go to Surat by train from Ahmedabad.

Q.9. Please inform the details of the person to whom you were to handover the gold smuggled by you and where?

Ans.9 As informed, a person was supposed to come at SVPI, Airport to collect the smuggled gold from me.

232118
2-3-22
(Mustak Shekh)



20.03.2024
Before Me
(Ravi Shankar Kumar)
Superintendent

Q.10 Why you are not declared the gold at Red Channel of Customs?

Ans.10. I state that I had intentionally not declared the seized items, i.e., gold that was concealed in my rectum before the Customs Authorities on my arrival at SVP International Airport Ahmedabad, as I wanted to clear it illicitly and evade payment of Customs Duty. I am fully aware that clearing gold without declaring before Customs, with an intent to evade payment of customs duty is an offence, under the provisions of Customs Act, 1962 and Regulations. I also did not fill any Declaration form for declaring dutiable goods to Customs. I agree that I have done evasion of Customs duty on total 706.220 grams of 24Kt, with purity 999.0 is having market value of Rs.47,66,279/- (Forty Seven Lakh Sixty Six thousand Two hundred Seventy Nine only) and Tariff Value Rs.41,16,556 /- (Rupees Forty One Lakhs Sixteen Thousand Five Hundred Fifty Six only) which were recovered from my rectum.

I have nothing further to state at the moment. I have given my above statement voluntarily and willingly without any fear, favour, threat, coercion or duress and in token of the above statement being true and correct, I put my dated signature below. I further state that I will present myself before you whenever I will be called upon. I have requested the officer to type the statement on the computer and the same has been typed as per my say and I further state that I have been shown and explained the

20/3/18
20-3-22
(Mustak Shekh)


20/3/2018
Before Me
(Ravi Shankar Kumar)
Superintendent

panchnama and understand English and have read the aforesaid panchnama and my above statement and the same is true and correct.

I have read my statement and found true and voluntary which is covered in total five pages. In respect of the same, I put my dated signature.

23/2/15
20-3-22
(Mustak Shekh)

[Signature]
20.03.2024
Before Me
(Ravi Shankar Kumar)
Superintendent



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

F. No. VIII/10-372/AIU/A/2023-24

Date: 19.03.2024

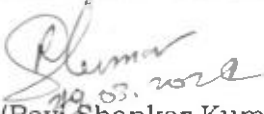
ORDER UNDER SECTION 110 (1) AND (3) OF THE CUSTOMS ACT, 1962

In exercise of power conferred under sub-section (1) of Section 110 of the Customs Act, 1962, I, the undersigned, order to place one Gold Bar total weight 706.220 gram of 24Kt, with purity 999.0 recovered/derived from Rectum of Pax in Capsule form as gold paste, is having market value of Rs. 47,66,279/- (Rupees Forty Seven Lakh Sixty Six thousand Two Hundred Seventy nine only) and Tariff Value Rs. 41,16,556/- (Rupees Forty One Lakh Sixteen thousand Five Hundred Fifty Six only) as on 19.03.2024 smuggled by **Mustak Shekh**, under seizure on the reasonable belief that the said goods are liable for confiscation under Section 111 of the Customs Act, 1962, due to the reason that the said goods have been attempted to be smuggled into India through SVPI Airport, Ahmedabad by Mustak Shekh, in form of gold paste, having gross weight of 783.110 grams and from that derived 01 Gold Bar total weighing 706.220 grams having purity 999.0/24 Kt and the same was recovered during the course of Panchnama dated 19.03.2024 drawn at SVPI Airport, Ahmedabad.

2. The gold which was recovered from Mustak Shekh, is being seized vide warehouse entry no.6044/2024, dated 19.03.2024 is as under:

Sl. No.	Details of Items	PCS	Net Weight in Gram	Purity	Market Value (Rs.)	Tariff Value (Rs.)
1.	One Gold bar having purity 999.0/24 Kt (derived from Rectum of Pax in Capsule form as gold paste)	1	706.220	999.0 24 Kt	Rs. 4766279/-	Rs. 4116556/-
	Total	1	706.220	999.0 24 Kt	Rs. 4766279/-	Rs. 4116556/-

Date : 19.03.2024
Place: SVPI Airport, Ahmedabad


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