



प्रधान आयुक्त का कार्यालय, सीमाशुल्क, अहमदाबाद

"सीमा शुल्क भवन", पहली मंजिल, पुराने हाईकोर्ट के सामने, नवरंगपुरा, अहमदाबाद – 380 009.

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SHOW CAUSE NOTICE

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

Shri Pathan Moinkhan Salim (herein after referred to as "the passenger/ Noticee") residing at Hanuman Faliyu, AT-PO. Kharod, Tal. Ankleshwar, Bharuch, Gujarat - 394115 holding Indian Passport bearing No. B6150216 arrived from Dubai by Indigo Flight No. 6E 1478 dated 15.12.2023 at SVP International Airport, Ahmedabad on 15.12.2023. On the basis of passenger profiling, the passenger was intercepted by the Officers of Air Intelligence Unit (AIU), SVPIA, Customs, Ahmedabad while the passenger was attempting to exit through green channel without making any declaration to the Customs, under Panchnama proceedings dated 15.12.2023 (**RUD – 01**) in presence of two independent witnesses, for passenger's personal search and examination of his baggage. The passenger was carrying one Black colored trolley bag and one black colored hand bag as Checked-in baggage.

2. The AIU officers asked the passenger if he had anything dutiable to declare to the Customs Authorities, to which the said passenger replied in negative. The AIU officers informed the passenger that they would be conducting his personal search and detailed examination of his baggage. The officers asked the 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, purse etc. and kept in a plastic tray and passed through the DFMD. However, no beep sound was heard indicating there was nothing objectionable/ metallic substance on his body/ clothes. Thereafter, the officers checked the baggage of the passenger, however nothing objectionable was found. Further, the officers scanned one black colored trolley bag and black colored bag-pack of the passenger in X-ray baggage scanning machine (BSM) installed near the green channel counter at terminal-2 of SVPI, Ahmedabad in which a dark black colored image with yellow outline appeared in the upper side borders of the trolley bag. Now, the AIU officers thoroughly

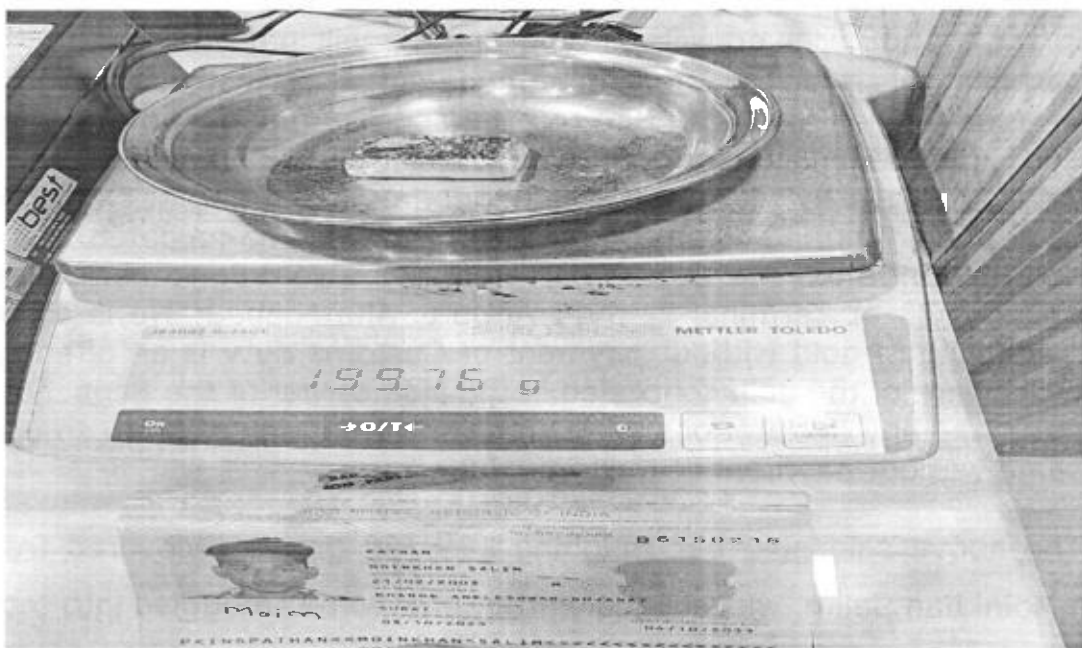
checked the trolley bag from which black colored image appeared but nothing objectionable found inside the trolley bag. Further, the officers again scanned the said trolley bag after removing all the materials packed in the trolley bags and then confirmed that the dark black colored image with yellow outline is appearing inside upper side layers of the trolley bag. Thereafter, the officers scratch the upper side borders of the trolley bag and find some yellow color metal stick/ rod/ wire concealed inside the upper side layers of the trolley bag. The officers asked the passenger, whether said stick/ rod/ wire coated with white rhodium was made of Gold, to which the passenger admitted that the stick/ rod is made of Gold.

2.1 Thereafter, the AIU officers called the Government Approved Valuer, Shri Kartikey Vasantrai Soni, and informed him that a yellow-coloured metal stick/ rod has been recovered from the inner layers of upper sides of the trolley bag of a passenger and the passenger has informed that it is gold, and therefore he is required 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 the gold sticks have to be converted into gold bar by melting it, and informed the address of his workshop and requested officers to come at his workshop. Thereafter, the AIU Officers along with Panchas and the passenger left the Airport premises in a government vehicle and reached at the premises of the Government approved valuer located at 301, Golden Signature, Bh. Ratnam Complex, C.G. Road, Ahmedabad -380006. On reaching the above referred premises, the AIU officers introduced the Panchas as well as the passenger to Shri Kartikey Vasantrai Soni, Government approved valuer. Here, after weighing the yellow-colored metal stick/ rod/ wire on his weighing scale, Shri Kartikey Vasantrai Soni informed that the weight of the said yellow metal stick/ rod/ wire recovered from the passenger is 200.340 grams. The AIU Officers took the photograph of the same, which is as under:



2.2 Thereafter, Shri Kartikey Vasantrai Soni, the Government Approved Valuer, started the process of extracting the gold from the said 02 gold sticks/ rods. After completion of extraction, the Government Approved Valuer informed that one Gold Bar weighing **199.760** Grams having purity of 999.0/24 Kt was derived from the gold sticks/ rods/ wire, weighing 200.340 grams recovered from said trolley bag. The valuation Certificate No. 995/2023-24 dated 15.12.2023 prepared by Shri Kartikey Vasantrai Soni (**RUD-02**). After testing and valuation the Govt. Approved Valuer vide his certificate No. 995/2023-24 dated 15.12.2023 confirmed that it is gold having purity 999.0/24 Kt. The Govt. Approved Valuer summarized that this gold bar is made up of 24kt gold having purity 999.0 weighing 199.760 grams derived from 200.340 grams of gold wires/ stick/ rod coated with white rhodium recovered, concealed inside the trolley bag of the passenger. Further, the Govt. Approved Valuer informed that the market value of the said gold is **Rs.12,87,653/-** (Rupees Twelve Lakhs Eighty-Seven Thousand Six Hundred and Fifty-Three Only) and Tariff Value is **Rs.11,09,741/-** (Rupees Eleven Lakhs Nine Thousand Seven Hundred and Forty-One only). The value of the gold bar has been calculated as per the Notification No. 89/2023-Customs (N.T.) dated 28.11.2023 (gold) and Notification No. 90/2023-Customs (N.T.) dated 07.12.2023 (exchange rate).

The Photograph of the recovered gold bar derived from the Gold wires coated with white rhodium is as under :-



The outcome of the said testing is summarized in below table.

Sl. No.	Details of gold	PCS	Net Weight in Grams	Purity	Market Value (Rs.)	Tariff Value (Rs.)
1.	Gold Bar	1	199.760	999.0/24 Kt	12,87,653/-	11,09,741/-

2.3. The method of purifying, testing and valuation used by Shri Kartikey Vasantrai Soni was done in presence of the independent Panchas, the passenger and the officers. All were satisfied and agreed with the testing and Valuation Certificate No: 995/2023-24 dated 15.12.2023 given by Shri Kartikey Vasantrai Soni and in token of the same, the Panchas and the passenger put their dated signature on the said valuation certificate. The following documents produced by the passenger were withdrawn under the Panchnama dated 15.12.2023. The following travelling documents and identity documents of the passenger were recovered and withdrawn for further investigation:

- (i) Copy of Passport No. B6150216 issued at Surat on 05.10.2023 and valid up to 04.10.2033.
- (ii) Boarding pass of Indigo Flight No. 6E 1478 from Dubai to Ahmedabad dated 15.12.2023 having seat No. 21F.
- (iii) Copy of Aadhar Card bearing No. 3036 1273 0806.

3. A statement of the passenger Shri Pathan Moinkhan Salim was recorded on 15.12.2023 under Section 108 of the Customs Act, 1962 **(RUD NO.-03)**, wherein he, inter alia, stated that -

“He visited Dubai for the first time for tourist purpose and purchased some Dry-fruits for his family; his friend gave trolley bag to handover someone in India and receiver will call you and he will pay Rs.10,000/- for this purpose; this is his fist arrival in Ahmedabad; I was instructed by my friend in Dubai to handover the Bag to a person at Ahmedabad and therefore, this is the only reason for opting Ahmedabad Airport for arrival; the tickets were arranged by my friend who handed over the bag at Dubai; He had been present during the entire course of the Panchnama dated 15.12.2023 and he confirmed the events narrated in the said Panchnama drawn on 15.12.2023 at Terminal-2, SVPI Airport, Ahmedabad; He is aware that smuggling of gold without payment of Customs duty is an offence; he is well aware of the gold concealed in the side corner of the Bags but he did not make any declarations in this regard with an intention to smuggle the same without payment of Customs duty.”

4. The above said gold bar weighing 199.760 grams recovered from Shri Pathan Moinkhan Salim, was allegedly attempted to be smuggled into India with an intent to evade payment of Customs duty by way of concealing the same in

the side corner of the Baggage, which is clear violation of the provisions of the Customs Act, 1962. Thus, on a reasonable belief that the gold bar weighing 199.760 grams is attempted to be smuggled by Shri Pathan Moinkhan Salim liable for confiscation as per the provisions of Section 111 of the Customs Act, 1962. Hence, the above said gold bar weighing 199.760 grams derived from the above said side corner of the Bags weighing 200.340 grams along with trolley bag, was placed under seizure under the provisions of Section 110 and Section 119 of the Customs Act, 1962 vide Seizure memo Order dated 15.12.2023 (**RUD – 04**).

5. RELEVANT LEGAL PROVISIONS:

A. THE CUSTOMS ACT, 1962:

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

(22) "goods" includes—

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

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

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

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

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

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

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

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

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

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

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

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

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

Explanation. – In this section, "goods" does not include a conveyance used as a means of transport.

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

6. It therefore appears that:

- (a)** Shri Pathan Moinkhan Salim improperly imported the one (01) Gold Bar, weighing 199.760 Grams of purity 999.0 (24KT) having market value of Rs.12,87,653/- (Rupees Twelve Lakhs Eighty Seven Thousand Six Hundred and Fifty Three Only) and Tariff Value of Rs.11,09,741/- (Rupees Eleven Lakhs Nine Thousand Seven Hundred and Forty One only) derived from the 200.340 grams Gold wire (sticks/ rods), coated with white Rhodium, concealed inside the trolley bag of the passenger (as discussed herein above) without declaring it to the Customs by denying that he has nothing to declare to the Customs with a 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. The passenger had knowingly and intentionally imported the said Gold Bar improperly without declaring the same to the Customs Authorities under temptation to evade Customs Duty. Therefore, the gold imported by the passenger which was not declared to the Customs on arrival in India cannot be treated as bonafide household goods or personal effects. Shri Pathan Moinkhan Salim 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)** The passenger, by not declaring the contents of his baggage which included dutiable and prohibited goods to the proper officer of the Customs has contravened Section 77 of the Customs Act, 1962 read with Regulation 3 of Customs Baggage Declaration Regulations, 2013.
- (c)** The improperly imported gold wire coated with white Rhodium concealed inside the trolley bag by the passenger without declaring it to the Customs is thus liable for confiscation under Section 111(d),

111(f), 111(i), 111(j), 111(l) and 111(m) read with Section 2 (22), (33), (39) of the Customs Act, 1962 and further read in conjunction with Section 11(3) of the Customs Act, 1962.

- (d) The passenger, 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 Customs Act 1962, the burden of proving that the said One Gold Bar, weighing 199.760 grams having purity 999.0/ 24KT, market value of Rs.12,87,653/- and Tariff Value of Rs.11,09,741/- recovered/ derived from 200.340 grams gold wire coated with white Rhodium concealed inside the passenger's trolley bag without declaring it to the Customs, are not smuggled goods is on the passenger and the Noticee, Shri Pathan Moinkhan Salim.

7. Now, therefore, **Shri Pathan Moinkhan Salim** residing at Hanuman Faliyu, AT-PO. Kharod, Tal. Ankleshwar, Bharuch, Gujarat-394115, is called upon to show cause in writing to the Additional Commissioner of Customs, Ahmedabad having his office at 2nd Floor, Customs House, Opp. Old High Court, Navrangpura, Ahmedabad-380009, as to why:

- (i) One Gold Bar, weighing **199.760** grams having purity 999.0/ 24KT recovered/ derived from 200.340 grams gold wire coated with white rhodium concealed inside the trolley bag, having market value of **Rs.12,87,653/-** (Rupees Twelve Lakhs Eighty-Seven Thousand Six Hundred and Fifty-Three Only) and Tariff Value of **Rs.11,09,741/-** (Rupees Eleven Lakhs Nine Thousand Seven Hundred and Forty One only) placed under seizure under Panchnama dated 15.12.2023 and seizure memo order dated 15.12.2023 should not be confiscated under Section 111(d), 111(f), 111(i), 111(j), 111(l) and 111(m) of the Customs Act, 1962;
- (ii) The black colored trolley bag used for concealment of the said gold bar in the form of metal wires coated with white Rhodium, seized under Panchnama dated 15.12.2023 and Seizure memo order dated 15.12.2023, should not be confiscated under Section 119 of the Customs Act, 1962; and
- (iii) Penalty should not be imposed upon the passenger, under Section 112(a) and 112(b) of the Customs Act, 1962.

8. Shri Pathan Moinkhan Salim is further required to state specifically in the written reply as to whether he wishes to be heard in person before the case is adjudicated. If no specific mention is made about this in the written reply, it shall be presumed that he does not wish to be heard in person. He should produce at the time of showing cause, all the evidences which he intends to rely upon in defense.

9. Shri Pathan Moinkhan Salim 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.

10. 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.

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

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



(Vishal Malani)
Additional Commissioner
Customs, Ahmedabad

DIN: 20240571MN000000AAAD

F. No. VIII/10-243/SVPIA-D/O&A/HQ/2023-24

Date 01.05.2024

BY SPEED POST

To,

Shri Pathan Moinkhan Salim
Residing at Hanuman Faliyu,
AT-PO. Kharod, Tal. Ankleshwar,
Bharuch, Gujarat-394115.

Copy to:

- (i) The Deputy Commissioner of Customs (AIU), SVPI Airport, 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'

List of documents relied upon in the show cause notice issued to Shri Pathan Moinkhan Salim, residing at Hanuman Faliyu, AT-PO. Kharod, Tal. Ankleshwar, Bharuch, Gujarat-394115.

Sr. No	Document	Remarks
1	Panchnama drawn on 15.12.2023 at SVP International Airport, Ahmedabad	Copy enclosed
2.	Valuation certificate No. 995/2023-24 dated 15.12.2023 issued by Shri Karitkey Soni, Government Approved Valuer.	Copy enclosed
3.	Statement dated 15.12.2023 of Shri Pathan Moinkhan Salim.	Copy enclosed
4.	Seizure memo Order dated 15.12.2023 issued under Section 110(1) & (3) of the Customs Act, 1962.	Copy enclosed

**Panchnama dated 15.12.2023 drawn in the Arrival Hall of Terminal
2 of SVPI Airport, Ahmedabad**

Sr. No.	Name & Address of the Panchas	Age	Occupation
1.	Shivam Joshi, H No 483, Ward No 4, Near Shiv Mandir, Gandhinagar, Ratlam-457001 Mob: 7470978019 AEP No.- AMD2301121434	23	service
2.	Avish Mudaliar, H No c-406, Shanti Villa Apartment, Opp. HP Petrol Pump, Naroda, Ahmedabad-382330 Mob: 9586770115 AEP No.- AMD2200652524	22	service

On being called upon by a person, who introduces himself as Shri B N Doria, Superintendant of Customs (AIU), SVPI Airport, Ahmedabad, we the above named panchas present ourselves at 09:20 am of 15.12.2023 at the green channel of arrival hall of Terminal 2, SVPI Airport, Ahmedabad. Shri B N Doria introduces us to other officers namely Shri Mahindra Kumar, Deputy Commissioner, Smt. Surjula Vasava, Superintendent, Shri Kalyan Prasad, both Superintendent of Customs (AIU), SVPI Airport, Ahmedabad and Shri Ajay, Inspector of Customs (AIU), SVPI Airport, Ahmedabad and request us to remain present as panchas during the course of personal and baggage search proceedings of a passenger namely Shri Pathan Moinkhan Salim who is arriving by Indigo Flight No. 6E 1478 from Dubai to Ahmedabad dated 15.12.2023.

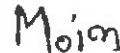
Now, the AIU Officer informs us that the passenger has opted for green channel at arrival hall of terminal-2 of Sardar Vallabhbhai Patel International Airport (SVPI), Ahmedabad and have not declared anything dutiable at the red channel and on the basis of passenger profiling he is suspected to carry high valued dutiable/contraband goods, therefore, a thorough search of all the baggage of the passenger as well as his personal search is required to be carried out. Therefore, we, the panchas give our consent to remain present as witness during the entire proceedings.

Before me,


15/12/23

(B N Doria)
Superintendent (AIU)

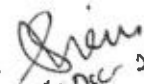
Customs, SVPIA, Ahmedabad



15.12.2023

(Shri Pathan Moinkhan Salim)

Pancha 1.


15-Dec-23

Pancha 2.


15/12/23

Thereafter, on being asked about identity of passenger by the Custom officers, the passengers identify himself as Shri Pathan Moinkhan Salim by showing his Passport which is an Indian Passport bearing No. B6150216 and he also shows his Boarding pass of Indigo Flight No. 6E 1478 (Seat No. 21F) from Dubai to Ahmedabad dated 15.12.2023. We, the Panchas observe that the said passenger has one Black colour trolley bag and one black colour hand bag.

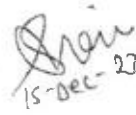
In the presence of we the panchas, the AIU Officer ask the above mentioned passenger, if he has anything dutiable or restricted items declarable before the Customs to declare to Customs, in reply of which he denies.

Further, the AIU officer informs the passenger that they are going to conduct his personal search and detailed examination of his baggage. Here, the officers offer their personal search to the passenger but he denies saying that he is having full trust on the Officers. Now, the AIU officer asks the passenger whether he want to be checked before an Executive Magistrate or Superintendent of Customs, in reply to which the passenger gives his consent to be searched in front of the Superintendent of Customs. Now, the AIU officer asks the 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 removes all the metallic objects such as mobile, purse 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 said passenger, we panchas and the officers move 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 officers checked the baggage of the passenger, however nothing objectionable is found. Further, the officers scanned one black colored trolley bag and black colour bag-pack of the passenger in X-ray baggage scanning machine (BSM) installed near the green channel counter at terminal-2 of SVPI, Ahmedabad in which a dark black coloured image with yellow outline appears in the upper side borders of the trolley bag. Now, the AIU officer thoroughly check the trolley bag from which black coloured image appears but nothing

Before me,


15/12/23

(B N Doria)
Superintendent (AIU)
Customs, SVPIA, Ahmedabad

Pancha 1. 
15-Dec-23

Pancha 2. 
15/12/23

Moim
15/12/2023

(Shri Pathan Moinkhan Salim)

found inside the trolley bag. Further, the officers again scanned the said trolley bag after removing all the materials packed in the trolley bags and then confirm that the dark black coloured image with yellow outline is appearing inside upper side layers of the trolley bag. Thereafter, the officers scratch the upper side borders of the trolley bag and find some yellow colour metal stick/rod concealed inside the upper side layers of the trolley bag. The officer asks whether the stick was made of Gold, to which the passenger agreed that the stick are made of Gold.

Thereafter, the AIU officer calls the Government Approved Valuer and informs him that yellow colored metal stick has been recovered from the inner layers of upper sides of the trolley bag of the passenger and the passenger has informed that it is gold 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 the gold sticks has to be converted into gold bar by melting it and also informs the address of his workshop.

Thereafter, at around 12:00 pm. 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 yellow colored metal stick on his weighing scale, Shri Kartikey Vasantrai Soni informs that the yellow metal stick recovered from Shri Pathan Moinkhan Salim is of gold and the same is weighing 200.340 grams.

Now the AIU officer takes the photograph of the said gold stick, which is as under:

Before me,


15/12/23

(B N Doria)

Superintendent (AIU)

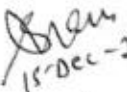
Customs, SVPIA, Ahmedabad

Moim


15 12 2023

(Shri Pathan Moinkhan Salim)

Pancha 1.


15-Dec-23

Pancha 2.


15/12/23



Thereafter, he leads us to the furnace, which is nearby. Here, Shri Kartikey Vasantrai Soni starts the process of converting the 02 yellow gold sticks recovered from Shri Pathan Moinkhan Salim, into gold bar. The gold stick is put into the furnace and upon heating the said gold sticks, 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 colored 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 200.340 grams of gold stick, in presence of we panchas, the passenger and the Officers, which comes to **199.760 Grams**.

Now the AIU officer takes the photograph of the said gold bar which is as under:



Before me,

[Signature]
15/12/23
(B N Doria)
Superintendent (AIU)
Customs, SVPIA, Ahmedabad

Moim
15 12 2023
(Shri Pathan Moinkhan Salim)

Pancha 1.

[Signature]
15 Dec-23

Pancha 2.

[Signature]
15/12/23

Now, the Government Approved Valuer, in presence of we panchas, the passenger and the Officers starts testing and valuation of the said golden coloured bar. After testing and valuation, the Govt. Approved Valuer confirms that it is 24 Kt. gold having purity 999.0 24Kt. Now, the Govt. Approved Valuer summarizes that this gold bar is made up of 24 Kt. gold having purity 999.0 weighing **199.760** Grams having market value of Rs. 12,87,653/- (Rupees Twelve Lakhs Eighty Seven Thousand Six Hundred and Fifty Three Only) and Tariff Value of Rs. 11,09,741/- (Rupees Eleven Lakhs Nine Thousand Seven Hundred and Forty One only). The value of the gold bar has been calculated as per the Notification No. 89/2023-Customs (N.T.) dated 28.11.2023 (gold) and Notification No. 90/2023-Customs (N.T.) dated 07.12.2023 (exchange rate). He submits his valuation report to the AIU Officer which is in Annexure-A and Annexure-B. 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 bar is tabulated in below table:

Sl. No.	Details of Items	PCS	Net Weight in Gram	Purity	Market Value (Rs.)	Tariff Value (Rs.)
1.	Gold Bar	1	199.760	999.0 24 Kt	12,87,653/-	11,09,741/-
	Total	1	199.760	999.0 24 Kt	12,87,653/-	11,09,741/-

Now, as the proceedings of the conversion of gold sticks into gold bar completed at the workshop, we panchas, the Officers and the passenger come back to the Airport alongwith the extracted gold bar at 02:00 pm on 15.12.2023.

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

Before me,

 15/12/23

(B N Doria)


Superintendent (AIU)

Customs, SVPIA, Ahmedabad

Moinkhan

15/12/2023

(Shri Pathan Moinkhan Salim)

Pancha 1.  15 Dec-23

Pancha 2.  15/12/23

- (i) Copy of Passport No. B6150216 issued at Surat on 05.10.2023 and valid up to 04.10.2033.
- (ii) Boarding pass of Indigo Flight No. 6E 1478 from Dubai to Ahmedabad dated 15.12.2023 having seat No. 21F.
- (iii) Copy of Aadhar Card bearing No. 3036 1273 0806.

Now, the AIU Officer show the passenger Shri Pathan Moinkhan Salimas well as us, the passenger manifest of Indigo Flight No. 6E 1478, in which name of Shri Pathan Moinkhan Salim is mentioned at Sequence No. 0061. We, the panchas as well as the passenger 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.

Now, the AIU Officers inform us the panchas as well as the passenger Shri Pathan Moinkhan Salim, that the gold bar of 24 Kt. gold having purity 999.0 weighing 199.760 Grams having market value of Rs. 12,87,653/- (Rupees Twelve Lakhs Eighty Seven Thousand Six Hundred and Fifty Three Only) and Tariff Value of Rs. 11,09,741/- (Rupees Eleven Lakhs Nine Thousand Seven Hundred and Forty One only) derived from 01 gold stick 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 reasonable belief that the above said Gold is being attempted to be smuggled by Shri Pathan Moinkhan Salim, is liable for confiscation as per the provisions of Customs Act, 1962; hence, the said one gold bar along with packing material i.e. 01 black coloured trolley bag is being placed under seizure.

The AIU officer, then, in presence of we the panchas and in the presence of the said passenger Shri Pathan Moinkhan Salim, places the 24 Kt. gold having purity 999.0 weighing 199.760 Grams recovered from Shri Pathan Moinkhan Salim in one transparent plastic box and 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. The packing materials i.e. black coloured trolley bag is separately sealed after placing the packing list (**Annexure-D**).

Before me,

 15/12/23


(B N Doria)

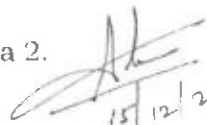
Superintendent (AIU)

Customs, SVPIA, Ahmedabad Moim

15 12 2023

(Shri Pathan Moinkhan Salim)

Pancha 1.  15 Dec-23

Pancha 2.  15/12/23

We, the above mentioned two panchas, the AIU officer as well as the passenger put our dated signature on the packing list placed over the box as a token of having packed and sealed in our presence and in the presence of the passenger Shri Pathan Moinkhan Salim. The said sealed transparent plastic container containing gold bar alongwith the packing material i.e. 01 black colored trolley bag is handed over to the Ware House Incharge, SVPI Airport, Ahmedabad vide Ware House Entry No. 5493 dated 15.12.2023.

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 Pathan Moinkhan Salim.

Nothing else is seized or taken over from the passenger Shri Pathan Moinkhan Salim 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 find the Panchnama is true and correct version of the proceedings. After understanding the same, and explaining the same to the passenger in the vernacular language, we 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 15:30 hrs on 15.12.2023.

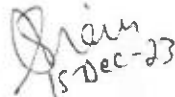
Received one copy
Moim
15/12/2023

Before me,


15/12/23

(B N Doria)
Superintendent (AIU)
Customs, SVPIA, Ahmedabad

Pancha 1.


15 Dec-23

Pancha 2.


15/12/23

Moim
15/12/2023
(Shri Pathan Moinkhan Salim)

Statement of Shri Shri Pathan Moinkhan Salim (DOB: 21.02.2003) S/o Shri Salim Pathan having Passport No. B61502156 residing Hanuman Faliyu, At-Po-Kharod, Tal. Ankleshwar, Bharuch, PIN394115, Gujarat, India Mobile No.+ 7041561853 recorded under Section 108 of the Customs Act, 1962 on 15.12.2023.

I, Shri Pathan Moinkhan Salim (DOB: 21.02.2003) S/o Shri Salim Pathan having Passport No. B61502156 residing Hanuman Faliyu, At-Po-Kharod, Tal. Ankleshwar, Bharuch, PIN394115, Gujarat, India, on being called by the Superintendent (AIU), Customs, at SVPI Airport, Ahmedabad, appear before you to give my true and correct statement today i.e. on 15.12.2023 in response to the summons dated 15.12.2023 issued to me under Section 108 of the Customs Act, 1962. Before giving my statement, I have been explained the provisions of Section 108 of the Customs Act, 1962, wherein, I have been made to understand that I have to give my true and correct statement. I have been explained that if my statement is found to be false or incorrect, action can be taken against me under the provisions of the Indian Penal Code. I have also been explained that my statement can be used as legal evidence against me or any other person in the Court of Law. Now, I give my statement in question answer form as under:

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

Ans- My name, age and address stated above are true and correct. I have studied class 10th and I drive Auto. I can understand Hindi, Gujarati very well.

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

Ans- There are 3 members in my family including my mother and sister. I am the only earner my family.

Q.3 What is your monthly income?

Ans- My monthly income is Rs.15,000/- approx.

Q.4 Please explain regarding your overseas travels?

Ans- I state that I visited Dubai first time for tourist purpose and I purchase some Dry-fruits for family and my friend gave trolley bag to handover someone in India and receiver will call you and he will pay 10,000 for this purpose. I returned from Dubai by Indigo flight 6E 1478.

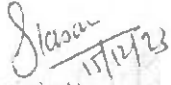
Q.5 How many times have you travelled earlier?

Ans- Sir I have already stated that this is one and only overseas journey. I never travelled to any country before this.

Q.6 How many times have you arrived at Ahmedabad and where do you generally board the flight from?

Ans- I state that this is my first arrival at Ahmedabad.

Before me


(Sanjula Vasava)
Superintendent (AIU)

Moim
15.12.2023
(Pathan Moinkhan Salim)

Q.7 Why you have opted Ahmedabad as arrival point?

Ans:- I was instructed by my friend Dubai to hand over the Bag to a person at Ahmedabad and therefore this is the only reason for opting Ahmedabad Airport as my point of arrival.

Q.8 How do you book your ticket?

Ans:- As I already stated that the ticket was arranged by my friend.

Q.9 Who makes the payment for the ticket and what is the source of the funds?

Ans:- I state that the payments for ticket was made by friend who handed over the bag to me at Dubai.

Q.10 Please peruse Panchnama dated 15.12.2023 drawn at SVP International Airport, Ahmedabad and offer your comments.

Ans- I have perused the said Panchnama Dated 15.12.2023 drawn at Terminal-2 of SVP International Airport, Ahmedabad and I state that I have been present during the entire course of the said panchnama proceedings and I agree with the contents of the said Panchnama. I have been explained the said Panchnama in Hindi. Upon perusal of the panchnama, in token of its correctness, I put my dated signature on last page of the panchnama.

Q.11 The Gold which was concealed in the corner of Trolley Bag and which has been recovered from your possession and recorded under panchnama dated 15.12.2023, please state who has purchased the said Gold and concealed in the Trolley bag?

Ans - Sir I have already stated in the preceding question that in Dubai my friend who may have purchased the Gold which was concealed in the Trolley bag.

Q.12 Please give the details of the property owned by you and your family members.

Ans - there is no property in my name and my family members.

Q.13 Please give the details of Bank Accounts in your name and in the name of your family members.

Ans - I have one bank account in HDFC Bank and this time I have not remembered Bank Account No.

Q.14:- Please explain in detail about your journey from Dubai to Ahmedabad and the incidents took place on 15.12.2023 at the time of arrival at Ahmedabad Airport?

Ans:- I boarded the flight 6E 1478 of Indigo Airlines from Dubai to Ahmedabad on 15.12.2023. On arrival of SVPIA Airport, Ahmedabad the AIU officer asks me to pass through the Door Frame Metal Detector (DFMD) Before me

Sarjula Vasava
15/12/23
(Sarjula Vasava)
Superintendent (AIU)
Customs, Ahmedabad

Moim
15 12 2023
(Pathan M...)

Machine installed near the green channel in the Arrival hall of Terminal 2 building, after removing all metallic objects from body/clothes. I removed all the metallic objects such as mobile, purse etc. and kept in a plastic tray and passed through the DFMD. However no beep sound was heard indicating there is nothing objectionable/metallic substance on body/clothes. Thereafter, in presence of the panchas the officers placed my baggages and the hand bag into the Baggage Screening Machine (BSM) for examination/checking some objectionable image noticed by the officers. While examination of the baggage, the officers found some suspicious image in x-ray Baggage scanning machine which is in trolley bag. Thereafter the officers asked me to cut and show the corners of the Trolley bag. The same is removed from the trolley bag and revealed that like gold is concealed in the corners of Trolley bag. Thereafter, the officers in presence of the panchas contacted Government approved valuer for detail verification, quantification of the gold detected.

Q.15:- Please state specifically why you have not declared the Gold on arrival and opted for green channel?


Ans:- I state that I was completely unaware about the items in bag which was handed over to me at Dubai so question of declaration of the goods or Gold does not arise. However, I confirm the recovery of Gold bar weighing 199,760 grams tariff value of Rs. 11,09,741/- and Market value of Rs.12,87,653/- having purity 999.0/24 KT as narrated under the Panchnama dated 15.12.2023.

Q.16:- Are you aware that bringing dutiable/prohibited/restricted goods without declaration and without payment of duty is an offence?

Ans:- Yes, I am aware that bringing dutiable/prohibited/restricted goods without declaration and without payment of duty is an offence.

I have given my above statement voluntarily and willingly without any threat, coercion or duress and I have been explained my above statement in Gujarati and Hindi and after understanding the same, in token of the above statement being true and correct, I put my signature on all pages of this statement. I further state that I will present myself before you whenever I will be called upon. I have requested the officer to type the statement on the computer and the same has been recorded as per my say and my above statement is true and correct.

Before me


(Sarjula Vasava)
Superintendent (AIU)
Customs, Ahmedabad

Moin
15 12 2023
(Pathan Moinkhan Salim)
Pax



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

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

F. No. VIII/10-218/AIU/D/2023-24

Date: 15.12.2023

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 weighing 199.760 Grams having purity 999.0 24Kt, having market value Rs. 12,87,653/- (Rupees Twelve Lakhs Eighty Seven Thousand Six Hundred and Fifty Three Only) and Tariff Value of Rs. 11,09,741/- (Rupees Eleven Lakhs Nine Thousand Seven Hundred and Forty One only) as on 15.12.2023 smuggled by Shri Pathan Moinkhan Salim, 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 Shri Pathan Moinkhan Salim in form of gold bar weighing 199.760 grams derived/recovered from 01 gold stick/rod by way of concealment in upper side layers of the trolley bag by the passenger and the same was recovered during the course of Panchnama dated 15.12.2023 drawn at SVPI Airport, Ahmedabad.

2. The gold which was recovered from Shri Pathan Moinkhan Salim, is being seized as under:

Sl. No.	Details of Items	PCS	Net Weight in Gram	Purity	Market Value (Rs.)	Tariff Value (Rs.)
1.	Gold Bar	1	199.760	999.0 24 Kt	12,87,653/-	11,09,741/-
	Total	1	199.760	999.0 24 Kt	12,87,653/-	11,09,741/-

3. Further, in exercise of powers conferred under sub-section (3) of Section 110 of the Customs Act, 1962, I, undersigned, order to place the packing material i.e. 01 black colored trolley bag under seizure on the reasonable belief that the same was 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.

Date : 15.12.2023
Place: SVPI Airport, Ahmedabad

15/12/23
Superintendent, Customs(AIU)
SVPI Air Port, Ahmedabad.

ANNEXURE 'A'

Dated: 15/12/2023

Detailed Primary Verification Report of Gold Wire Coated with White Rhodium

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

It was informed that the Passenger **Moinkhan Salim Pathan** having Passport **B6150216**, residing at Hanuman Faliyu, AT-PO-Kharod, Tal-Ankleshwar, Bharuch, Gujarat India, travelling by Indigo Flight No: 6E 1478 Arrived on: 15/12/2023 from Dubai to Ahmedabad, Customs Official Found Suspicious Gold Wire Coated with White Rhodium from his possession having Gross Weight **200.340 Grams**.

On the Basis of above Verification of Gold wire, I Recommended for Testing of the said items.

As per my judgement, these Gold Wire Coated with White Rhodium are of Gold, So the same 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 Dated: 15/12/2023. The Process of extraction of gold is carried out in presence of Customs Officers, Pax & Panchas at KV Jewels, Ahmedabad on today i.e 15/12/2023



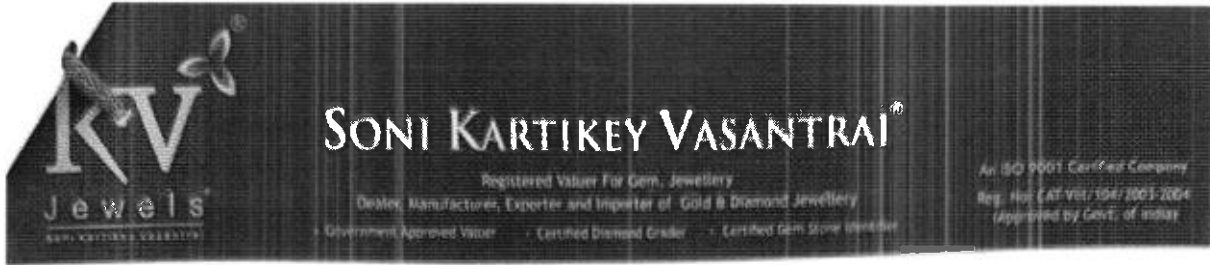
(SONI KARTIKEY VASANTRAI)

Kartikey Vasant Rai
15/12/23

Moink
B6150216 2003

Salim
15-Dec-23

At
15/12/23



ANNEXURE 'B'

VALUATION CERTIFICATE OF ONE GOLD BAR EXTRACTED FROM GOLD WIRE COATED WITH WHITE RHODIUM RECOVERED FROM MOINKHAN SALIM PATHAN AT SVPI AIRPORT, AHMEDABAD ON 15/12/2023.

Certificate No: 995/2023-24

Dated: 15/12/2023.

This is to certify that I have checked and examined 1 Piece of Gold Bar weighing 199.760 Grams derived from Gold Wire Coated with White Rhodium having Gross weight of 200.340 Grams. I confirm and authenticate the said yellow metal as given below.

The market value of the aforesaid Gold & tariff value as per the Notification No. 89/2023- Customs (N.T.) dated 28.11.2023 (gold) and Notification No. 90/2023- Customs (N.T.) dated 07.12.2023 (exchange rate), the calculation of total market value based on the unit market value of gold @ 64460 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 @ 55553.70 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	199.760	999.0 24Kt	1287653	1109741
	Total	1	199.760		1287653	1109741

Place: Ahmedabad

Date: 15/12/2023



He [Signature]
15/12/23
(SONI KARTIKEY VASANTRAI)

Qr: Certificate-No:995-2023-24 Dated:15.12.2023 The Deputy Commissioner (AIU) SVPI Customs Ahmedabad Recovered From Moinkhan Salim Pathan

Moinkhan
15 12 2023

[Signature]
15-Dec-23
[Signature]
15/12/23



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