



प्रधान आयुक्तका कार्यालय, सीमाशुल्क, अहमदाबाद

"सीमाशुल्क भवन, "पहली मंजिल, पुरानेहाईकोटिकेसामने, 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 Abubakar Miyanmuhammad Ghaswala, aged 37 years (DOB 02.03.1986) son of Shri Miyanmuhammad Abdulkader Ghaswala holding Indian Passport No. P9156400 address (as per passport): 11/451, 3rd Floor, Flat No. B3, Vibhuti Appt. Pandoli Ni Pole, Nanavat Surat City - 395003 arrived from Abu Dhabi to Ahmedabad on 15.11.2023 by Flight No. EY286 at SVPI Airport, Ahmedabad around 19.25 hours. On the basis of specific input that passenger was carrying dutiable/ contraband goods, the passenger was intercepted by the Air Intelligence Unit (AIU) officers, SVPIA, Customs, Ahmedabad, while passenger was attempting to exit through green channel without making any declaration to the Customs, under the panchnama proceedings dated 15.11.2023 (**RUD - 01**) in presence of two independent witnesses for passenger's personal search and examination of his baggage.

02. The pax was questioned by the AIU officers as to whether he was carrying any dutiable/ contraband goods in person or in his baggage, to which he denied. Not being satisfied with the reply of the suspected passenger, the officer asked him to pass through the Door Frame Metal Detector (DFMD) installed at the arrival hall after removing all the metallic substances. The passenger was passed through the Door Frame Metal Detector (DFMD) installed at the end of the green channel in the Arrival Hall of Terminal 2 building; however, no beep sound was heard.

03. The said passenger was carrying one red coloured trolley bag as checked in baggage and one black coloured back-pack as hand baggage. All the bags were scanned in the X-Ray Bags Scanning

Machine (XBIS) located near the green channel counter at terminal 2 of SVPI Ahmedabad. On checking his baggage nothing objectionable was found. Thereafter, the passenger was taken to the AIU Office located opposite Belt No. 2 of the Arrival Hall, Terminal-2, SVPI Airport, Ahmedabad. On sustained interrogation, passenger asked whether he was concealing any high value dutiable goods, then the passenger confessed that he has plastic strip of gold and chemical mix paste concealed in the waist of jeans. The same was removed by the passenger and handed over to the AIU Officer.

04. The said material in paste form appeared to be of gold which needed to be confirmed and the purity as well as weight of the paste needed to be ascertained by a Government Approved Valuer. The AIU officers called the Government Approved Valuer for testing of said packets. The Government Approved Valuer informed AIU officer that the testing of the said material was only possible at his workshop as gold has to be extracted from such paste form by melting it and also informed the address of his workshop and requested the AIU officers to come for testing and valuation. Thereafter, at around 21.30 Hrs. of 15.11.2023 the AIU Officers along with the panchas and the passenger left the Airport premises in a Government Vehicle and reached at the premises of the Government Approved Valuer, Shri Kartikey Vasantrai Soni located at K.V. Jewels, C.G. Road, Ahmedabad. Here, after weighing the said plastic strip containing gold paste is weighing 666.870 grams. Thereafter, Government Approved Valuer started the process of converting the said paste material into solid gold. The gold and chemical mix substance was put into the furnace. Upon heating the said paste substance, it turned into liquid material. The said substance in liquid state was taken out of furnace, and poured in a bar shaped plate and after cooling it for some time, it becomes yellow coloured solid metal in the form of bar. After completion of the procedure, the Government Approved Valuer informed that the gold bar weighing **307.300** grams having purity 999.0 is derived from the 585.95 grams substance containing gold and chemical mix paste.

05. After testing the said bar, the Government Approved Valuer confirmed vide his Valuation certificate No.873/2023-24 dated

15.11.2023 (**RUD-02**) that it was pure gold. Further, he informed that as per the total Market Value of the said recovered gold bar derived from the paste substance consisting of Gold & Chemical Mix, total having net weight of gold 585.950 grams, purity 999.0, **Market Value at Rs.36,56,328/- (Rupees Thirty-Six Lac Fifty-Six Thousand Three Hundred and Twenty-Eight only)** and **Tariff Value is Rs.31,26,108/- (Rupees Thirty-One Lac Twenty-Six Thousand One Hundred and Eight Only)**. The value of the gold bar has been calculated as per the Notification No. 83/2023-Customs (N.T.) dated 15.11.2023 (gold) and Notification No. 81/2023-Customs (N.T.) dated 02.11.2023 (exchange rate).

Sr. No.	Details of Items	Pieces	Purity	Net Weight (in Grams)	Market Value (In Rs.)	Tariff Value (In Rs.)
1	Gold Bar	01	24kt. Gold Bar 999.0	585.950	36,56,328/-	31,26,108/-

06. A statement of the passenger Shri Abubaker Miyanmuhammad Ghaswala, dated 16.11.2023 (**RUD-03**) was recorded under Section 108 of the Customs Act, 1962 wherein he stated that:

- i. he was engaged in the business of ladies garments and his mobile number is 9173737780;
- ii. His monthly income is Rs.30,000/- (approx.).
- iii. On being asked regarding his overseas travels, he stated that he went to Dubai for the purpose of business and came SVPI International Airport, Ahmedabad at approx. 07.00 AM on 15.11.2023 by Etihad Airlines Flight No. EY286, after immigration checks, he picked up his checked in bag and walked towards the exit gates through the Green Channel after crossing the Customs counter at the red channel. At the time of taking exit the Customs officers intercepted him and repeatedly asked about carrying any high valued item. He Confessed/ admitted that he has concealed gold and chemical mix paste into his waist of jeans.
- iv. On being asked regarding the gold paste concealed in the waist of jeans, he stated that he visited Dubai for purchase of clothes. During his visit, Shri Kamalbhai given over him one trouser and offered him Rs.10,000/- to handed over the same in India, he told me one person will collect the gold from me at SVPI Airport, Ahmedabad and will be pay 10,000/- for this transaction at the time of delivery, but he did not give me the name and contact number of the receiving person. This gold was not purchased by me, I was tempted to earn money, and I took the jeans and wore the same.
- v. On being asked why he had opted for green channel without declaring the dutiable goods, he stated that in Riyadh, his friend had guided him to not make any declaration at Ahmedabad

Airport regarding concealment of gold done by him. He had full confidence that the gold concealed in the waist of jeans could not be found by Customs. Hence, he had opted for green channel without the declaration with an intent to clear the gold to evade the payment of Customs Duty.

07. In view of the above, 585.950 grams Gold Bar had been placed under Seizure on 16.11.2023 under panchnama proceedings dated 15.11.2023 (RUD-01) and Seizure Memo dated 16.11.2023 (**RUD-04**) on the reasonable ground that the same are liable for confiscation under the Customs Act, 1962 in as much as the said act was an attempt to smuggle the said goods inside India illegally. The seized goods i.e. one gold bar weighing 585.950 grams having purity 999.0 (24 Kt.) recovered/ derived from the paste comprising of Gold and chemical Mix totally weighing 666.870 grams had been handed over to the warehouse in-charge for safe keeping vide E. No. 5310 **dated 16.11.2023.**

08. LEGAL PROVISIONS RELEVANT TO THE CASE

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 transhipment, with the declaration for transhipment referred to in the proviso to sub-section (1) of section 54;”*

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

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

VII) Section 119 in the Customs Act, 1962 :

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

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

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

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

9. Contravention and violation of law:

It therefore appears that:

(a) The passenger viz. Shri Abubaker Miyanmuhammad Ghaswala had dealt with and knowingly indulged himself in the instant case of smuggling of gold into India. The passenger had improperly imported gold weighing **585.950** grams having purity 999.0/24 Kt. derived from semi solid gold paste weighing 666.870 grams and having Tariff value of **Rs.31,26,108/-** (Rupees Thirty-One Lakh Twenty-Six Thousand One Hundred and Eight Only) and Market value of **Rs.36,56,328/-** (Rupees Thirty-Six Lac Fifty-Six Thousand Three Hundred and Twenty-Eight Only). The said semi solid gold paste was concealed in waist of jeans which he wore and not declared to the Customs. The passenger opted green channel to exit the Airport with the deliberate intention to evade the payment of Customs Duty and fraudulently circumventing the restrictions and prohibitions imposed under the Customs Act 1962 and other allied Acts, Rules and Regulations. Thus, the element of *mens rea* appears to have been established beyond doubt. Therefore, the improperly imported gold bar weighing 585.950 grams of purity 999.0/24 Kt. by Shri Abubaker Miyanmuhammad Ghaswala by way of concealment and without declaring it to the Customs on arrival in India cannot be treated as bonafide household goods or personal effects. The passenger has thus contravened the Foreign Trade Policy 2015-20 and Section 11(1) of the Foreign Trade (Development and Regulation) Act, 1992 read with

Section 3(2) and 3(3) of the Foreign Trade (Development and Regulation) Act, 1992.

- (b) By not declaring the value, quantity and description of the goods imported by him, the said passenger violated the provision of Baggage Rules, 2016, read with the Section 77 of the Customs Act, 1962 read with Regulation 3 of Customs Baggage Declaration Regulations, 2013.
- (c) The improperly imported gold by the passenger viz. Shri Abubaker Miyanmuhmmad Ghaswala found hiding strip consisting gold and chemical mix paste in his waist of jeans which he wore, 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) Shri Abubaker Miyanmuhmmad Ghaswala 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 gold bar weighing 585.950 grams of purity 999.0/24 Kt. and having Tariff value of Rs.31,26,108/- (Rupees Thirty One Lakh Twenty Six Thousand One Hundred and Eight Only) and Market value of Rs.36,56,328/- (Rupees Thirty Six Lac Fifty Six Thousand Three Hundred and Twenty Eight Only), derived from semi solid gold paste weighing 666.870 grams hiding strip in his waist of jeans in the form of semi-solid gold paste without declaring it to the Customs, is not smuggled goods, is upon the passenger Shri Abubaker Miyanmuhhamed Ghaswala.

10. In view of the above, now therefore, **Shri Abubaker Miyanmuhmmmed Ghaswala**, Son of Shri Miyanmuhmmmed Abdulkader Ghaswala, holding an Indian Passport Number No.P9156400 residing at 11/451, 3rd Floor, Flat No.B3, Vibhuti Appt.

Pandoli Ni Pole, Nanavat, Surat City -395003, is hereby called upon to show cause in writing to the Additional Commissioner of Customs, having his office located at 'Custom House' Building, Near All India Radio, Old High Court Lane, Navrangpura, Ahmedabad 380009, within 30 days of the receipt of this notice as to why :

- (i) One gold bar weighing **585.950** grams having purity of 999.0 (24 Kt.) recovered/derived from the paste comprising of Gold and chemical Mix totally weighing 666.870 grams, **Market Value at Rs.36,56,328/- (Rupees Thirty Six Lac, Fifty Six Thousand Three Hundred and Twenty Eight only) and Tariff Value is Rs.31,26,108/- (Rupees Thirty One Lac Twenty Six Thousand One Hundred and Eight Only)**, which has been calculated as per the Notification No. 83/2023-Customs (N.T.) dated 15.11.2023 (gold) and Notification No. 81/2023-Customs (N.T.) dated 02.11.2023 (exchange rate), should not be confiscated under the provisions of Sections 111(d), 111 (f), 111(i), 111 (j) and 111 (l) and 111(m)of the Customs Act, 1962 and ;
- (ii) Penalty should not be imposed upon the passenger under Section 112 of the Customs Act, 1962;

11. The noticee viz. Shri Abubaker Miyanmuhammed Ghaswala, Son of Shri Miyanmuhammed Abdulkader Ghaswala is further required to state specifically in his written reply to this notice as to whether he desires to be heard in person. If no reply to this notice is received within 30 (Thirty) days from the date of receipt of this notice or he fails to appear for the personal hearing on the date and time intimated to him, the case is liable to be decided on the basis of merits and the evidences available, without any further reference to him.

12. The notice is further required to note that his reply should reach within 30 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 receipt of this SCN or if he does not appear before the adjudicating authority as and when posted for hearing, the case is liable to be decided ex- parte on the basis of facts and evidences available on record.

13. This notice is issued without prejudice to any other action that may be taken under any other provision of Customs Act, 1962 and/or rules made there under and/or under the provisions of any other law for the time being in force.

14. The documents relied on in the notice are listed at Annexure 'A' and are enclosed with this notice.

15. The department reserves its right to amend, modify or supplement this notice at any time prior to adjudication of this case.


(Vishal Malani)
 Additional Commissioner
 Customs, Ahmedabad

F.NO. VIII/10-07/SVPIA-A/O&A/HQ/2024-25
 DIN : 20240471MN0000222BBD

Date:08.04.2024

By SPEED POST

To,

Shri Abubaker Miyanmuhammed Ghaswala,
 11/451, 3rd Floor, Flat No.B3,
 Vibhuti Appt. Pandoli Ni Pole,
 Nanavat Surat City -395003.

Copy to:

- The Deputy/ Assistant Commissioner of Customs, SVPIA, AIU, Ahmedabad.
- The Systems in-charge, Customs, Ahmedabad.
- Guard File.

Annexure 'A'

Documents relied upon the notice to show cause against Shri Abubaker Miyanmuhammed Ghaswala, Son of Shri Miyanmuhammed Abdulkader Ghaswala.

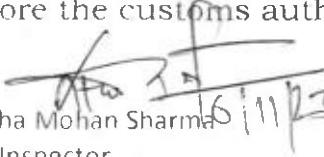
Sr. No	Document	Remarks
1	Panchnama drawn on 15.11.2023 at SVP International Airport, Ahmedabad.	Available with the noticee
2	Valuation certificate No.873/2023-24 date 15.11.2023 issued by Shri Kartikey Soni, Government Approved Valuer.	Copy enclosed
3	Statement dated 16.11.2023 of Shri Abubaker Miyanmuhammed Ghaswala.	Copy enclosed
4	Seizure memo Order dated 16.11.2023 issued under Section 110 (1) of the Customs Act, 1962.	Copy enclosed

**PANCHANAMA dated 15.11.2023 drawn in the Arrival Hall of Terminal 2 of
Sardar Vallabhbhai Patel International Airport, Ahmedabad**

Sr. No	Name & Address of panchas	Age	Occupation
1.	Dilip Labana, Sankalp Avenue -107, Nava Naroda, Ahmedabad.	31 Year	Service
2.	Laxman Kumar Labana, Radhe Govind Galaxy, Nava Naroda, Ahmedabad.	48 Year	Service

On being called upon by a person, who introduces himself as Shri R.M.Sharma. Inspector (AIU), SVPI Airport, Ahmedabad, we the above named panchas present ourselves at approx. 18.15 PM of 15.11.2023 at the green channel of arrival hall of Terminal 2, SVPI Airport, Ahmedabad. Shri R.M.Sharma introduces us to other officers namely Shri Himanshu Garg, Deputy Commissioner AIU, SVPI Airport Ahmedabad, Ms. Sarjula Vasava, Shri Suresh Kumar and Shri Ravi Shankar Kumar all Superintendent of Air Intelligence Unit, at SVPI Airport, Ahmedabad.

The said proceedings of the panchnama was carried out for the suspect passenger at around 19.25 PM dated 15.11.2023 the officer's of the AIU identified Shri Ghaswala Abubakar Miyanmuhammad by his Indian passport No. P9156400, Date of birth 02.03.1986 residence as per his passport 11/451, 3rd Floor, Flat No-B-3, Vibhuti Appt., Pandol ni Pole, Nanavat, Surat City, Pin-395003, Gujarat, who came from Abu Dhabi to Ahmedabad from the Etihad Flight No. EY286 dated 15.11.2023 his boarding pass bearing Seat No.28F and they have strong belief due to specific information that the suspected passenger is carrying some dutiable/objectionable with him but not declared the same before the customs authority. The officers request us to be Panchas for the said


Radha Mohan Sharma 16/11/23

Inspector

Shri Abu Bakar Ghaswala
Passenger

Panch -1





Panch- 

verification. We panchas give our consent to be witness of the subject verification proceedings of the said passenger.

Thereafter, he had crossed the Green Channel at the Ahmedabad International Airport. In the presence of we the panchas, AIU Officers asks Shri Abu bakar Ghaswala, if they have anything to declare to the Customs, to which he denies. Thereafter, the AIU officer informs the passenger that he along with his accompanied officers would be conducting his personal search and detailed examination of his baggage (Red coloured trolley bag and black coloured back pack). Here, the AIU officers also offer their personal search to the passenger, but the passenger denies saying that he is having full trust on the AIU officers. Now, the AIU officers ask the passenger whether he wants to be checked in front of 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 AIU.

Now in presence of we the panchas, the AIU officer asks Shri Abu bakar Ghaswala to walk through the Door Frame Metal Detector (DFMD) machine; prior to passing through the said DFMD, the passengers are asked to remove all the metallic objects they are wearing on their body/clothes. Thereafter, the passengers readily remove the metallic substances from their body such as belt, mobile, wallet etc. and keep it on the tray placed on the table and after that officer asks them to pass through the Door Frame Metal Detector (DFMD) machine and while they pass through the DFMD Machine, no beep sound/alert is generated indicating some dutiable/objectionable item is there.

Thereafter, the officers asks the passengers, in presence of we the panchas, at the time of his personal search whether he has concealed any substance in their body or clothes, Shri Abu Bakar Ghaswala confesses that he

Radha Mohan Sharma
Inspector

16/11/22

Shri Abu Bakar Ghaswala
Passenger

Panch -1

Rony

Panch - Q1801M03

has plastic stripe of gold paste(gold & chemical mixed) concealed/hidden in the Jeans waist and the same are removed and handed over to AIU officer.

We the panchas, along with the officers observe that Shri Abu Bakar Ghaswala, is carrying his baggage in one Red coloured trolley bag, and black coloured back pack. The officers, in presence of we the panchas carry out scanning of the trolley bag, small pouch in the scanner installed near the exit gate of the arrival hall of SVPI Airport, Ahmedabad, all the bags were scanned in the X-Ray Bags Scanning Machine (XBIS) located Opp. Belt No.2 at terminal 2 of SVPI Ahmedabad. On checking his baggage, no such suspicious x-ray image shown by the AIU Officer. Thereafter, the passenger was taken to the AIU Office located opposite Belt No. 2 of the Arrival Hall, Terminal-2, SVPI Airport, Ahmedabad.

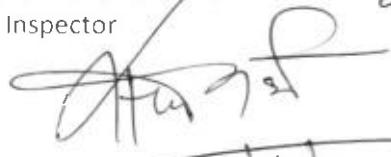
Now, the officer, then informs we the panchas that they need to contact Shri Soni Kartikey Vasantrai, a Government Approved Valuer so as to confirm the actual weight, purity and Value of gold. Accordingly, the officer telephonically contacted Shri Soni Kartikey Vasantrai and asked him for convenient time.

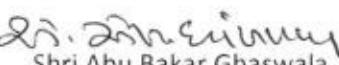
Thereafter, at around 21.30 AM on 15.11.2023, AIU Officers viz Shri Radha Mohan Sharma(Insp.) and Shri Ravi Shankar(Supdt.,) along with the passenger and the panchas leaves the Airport premises in a Government vehicle and reach at the premises of the Government Approved Valuer located at 301, Golden Signature, B/h Ratnam Complex, C.G.Road, Ahmedabad-380006.

Here, after weighing the said plastic stripe containing gold paste containing gold paste are weighing 666.870 grams. Thereafter, Government Approved Valuer started the process of converting the said paste material into solid gold. The substance were came out after removing the white adhesive tape and that substance put into the furnacc. Upon heating the said paste substance,

Radha Mohan Sharma

Inspector

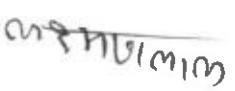

18/11/23


Shri Abu Bakar Ghaswala
Passenger

Panch -1



Panch-


Panch -2

it turned into liquid material. The said substance in liquid state was taken out of furnace, and poured in a bar shaped plate and after cooling it for some time, it becomes yellow coloured solid metal in form of bar. After completion of the procedure, Government Approved Valuer informed that Gold bar weighing 585.95 grams having purity 999.00(24Kt.) is derived from the 666.87 grams of plastic stripe containing gold paste with chemical mix.



Further, the Govt. Approved Valuer vide certificate no. 873/2023-24 informs that the total Market Value of the said recovered gold bar Market Value is Rs.36,56,328/- (Rupees Thirty Six Lakhs, Fifty Six Thousand Three hundred Twenty Eight rupees Only) and Tariff Value is Rs.31,26,108/- (Rupees Thirty One Lakhs Twenty Six Thousand One Hundred and Eight only), which has been calculated as per the Notification No.83/2023-Customs (N.T.) dtd.15-11-2023 (Gold) and Notification No. 81/2023-Customs (N.T.) dtd.02.11.2023 (exchange Rate).

Thereafter in the presence of we the panchas, on scrutiny of the documents of the passenger, it is found that Shri Abu Bakar Ghaswala,, aged 37 years, S/O Miyanmuhammad Abdulkader Ghaswala holding Indian Passport

Radha Mohan Sharma
Inspector

16/11/2023

Shri Abu Bakar Ghaswala
Passenger

Panch -1
Panch - 2

No.P9156400 issued on 18.04.2017 and his address as per passport residence 11/451, 3rd Floor, Flat No-B-3, Vibhuti Appt., Pandol ni Pole, Nanavat, Surat City, Pin-395003, Gujarat.

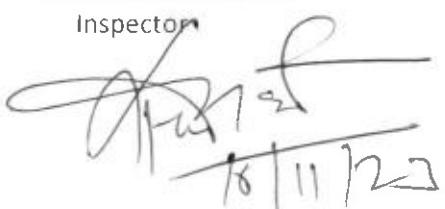
On being asked by the AIU officer, in the presence of we, the panchas, the passenger Shri Abu Bakar Ghaswala, produces the following documents :-

- i) Copy of Stamped pages of Passport No. P9156400 issued on 18.04.2017 valid up to 17.04.2027 of Shri Abu Bakar Ghaswala,.
- ii) Boarding pass dated 15.11.2023 showing Seat No.28F of Flight No. EY286 from Abu Dhabi to Ahmedabad of Shri Abu Bakar Ghaswala.

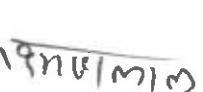
The Customs officer informs that the copies of travelling documents and identity proof documents mentioned above are being taken into possession for further investigation and are signed by we the panchas and the passenger. We the panchas as well as the passengers put our dated signatures on copies of all the above mentioned travelling documents and the passenger manifest, as a token of having seen and agreed to the same.

Now, the AIU Officer informs we the panchas as well as the passenger, that the gold bar weighing 585.95 grams derived from gold paste weighing 666.87 grams having purity of 999.00(24 Kt.) having Tariff value of Rs.31,26,108/- (Rupees Thirty One Lakhs Twenty Six Thousand One Hundred and Eight only) and Market value of Rs.36,56,328/- (Rupees Thirty Six Lakhs, Fifty Six Thousand Three hundred Twenty Eight rupees Only) recovered from Shri Abu Bakar Ghaswala. The said passengers are attempted to smuggle gold into India with an intent to evade payment of Customs duty which is a clear violation of

Radha Mohan Sharma
Inspector


18/11/23


Shri Abu Bakar Ghaswala
Passenger

Panch-1 
Panch-2 

the provisions of Customs Act, 1962. Thus, the officers informs that they have a reasonable belief that the aforesaid Gold is being attempted to be smuggled by the passengers and is liable for confiscation as per the provisions of Customs Act, 1962; hence, the aforesaid Gold is being placed under seizure.

The officer, then, in presence of we the panchas and in the presence of the said passenger, places the one Gold Bar purity weighing 585.95 grams from Shri Abu Kadar Ghaswala, in transparent plastic boxes separately and after placing the packing list (Annexure-C & D) on the same, ties it with white thread and seals it with the Customs lac seal. The Customs lac seal on the plastic boxes are sealed in such a manner that same cannot be opened without tempering the Customs lac seal.

We, the above mentioned two panchas, the Customs officer as well as the passengers have 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. The said sealed transparent plastic boxes containing one gold bar handed over to the Warehouse incharge, SVPI Airport, Ahmedabad vide Ware House Entry No.5310 in respect of Shri Abu Bakar Ghaswala, dated 16.11.2023. Nothing else is seized or taken over from the passengers except what has been mentioned above in the panchnama. No threat, coercion or inducement is made during the entire Panchnama 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 that 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 the panchas, the AIU Officer as well as the passenger put our dated signature on it as a token of its truth and

Radha Mohan Sharma
Inspector


16/11/23


Shri Abu Bakar Ghaswala
Passenger

Panch -1



Panch-



correctness. The Panchnama concluded in a peaceful manner at approx. 3.00 AM on 16.11.2023.


Radha Mohan Sharma
Inspector

16/11/23 25.2n.61m
Shri Abu Bakar Ghaswala
Passenger

Panch -1



Panch- 

ANNEXURE 'B'

VALUATION CERTIFICATE OF ONE GOLD BAR EXTRACTED FROM BROWN COLOURED SEMI SOLID SUBSTANCERE RECOVERED FROM ABUBAKAR MIYANMUHAMMAD GHASWALA AT SVPI AIRPORT, AHMEDABAD ON 15/11/2023.

Certificate No: 873/2023-24

Dated: 15/11/2023.

This is to certify that I have checked and examined the 1 Piece of Gold Bar weighing **585.950** Grams derived from semi solid substance consisting of Gold & Chemical mixed having Gross weight is **666.870** (with Transparent Plastic Strip) I confirm and authenticate that the said yellow metal as given below.

The market value of the aforesaid Gold & tariff value as per the Notification No. 83/2023-Customs (N.T.) dated 15.11.2023 (gold) and Notification No. 81/2023- Customs (N.T.) dated 02.11.2023 (exchange rate), the calculation of total market value based on the unit market value of gold @ **62400** 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 @ **53351.10** 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	585.950	999.0 24Kt	3656328	3126108
	Total	1	585.950		3656328	3126108

Place: Ahmedabad

Date: 15/11/2023



Kartikey Vasantrai
15/11/2023

(SONI KARTIKEY VASANTRAI)

Qr: Certificate-No:873/2023-24 Dated:15.11.2023 The Deputy Commissioner (AIU) SVPI Customs Ahmedabad Recovered From Abubakar Miyannuhammad Ghaswala

Ramf

27.2m. SURESH

M. P. M. M. M.



+91-98795-88309
+91-98795-88823



www.kvjewels.in



info@kjewels.in



301, Golden Signature, Bh.Ratnam Complex,
C.G. Road Ahmedabad-380006

ANNEXURE 'A'

Dated: 15/11/2023

Detailed Primary Verification Report of Brown Coloured Semi Solid Substance

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

It was informed that the Passenger **Abubakar Miyanmuhammad Ghaswala** Passport No. P9156400, residing at, 11/451, 3rd Floor, Flat No-B-3, Vibhuti Appt, Pandol Ni Pole, Nanavat, Surat City, Gujarat, India, travelling by Etihad, Flight No: EY 286 Arrived on: 15/11/2023 from Abu Dhabi to Ahmedabad, Customs Official Found Suspicious Transparent Plastic Strip containing some paste material from his possession having Weight **666.870 Grams**.

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

As per my judgement, this 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 Dated: 15/11/2023. The Process of extraction of gold is carried out in presence of Customs Officers, Pax & Panchas at KV Jewels, Ahmedabad on today i.e 15/11/2023.

Kartikay Vasantrai
15/11/2023

(SONI KARTIKEY VASANTRAI)



Renu

Dr. Mr. Suresh

Mr. Pravin



+91-98795-88309
+91-98795-88823



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info@kjewels.in



301, Golden Signature, Bh. Ratnam Complex,
C.G. Road Ahmedabad-380006

Statement of Shri Abubakar Miyanmuhammad Ghaswala, (Mob. No.9173737780) holding Indian passport No.P9156400, Aged 37 years (DOB: 02.03.1986), Son of Shri Miyanmuhammad Abdulkader Ghaswala, residing at 11/451, 3rd Floor, Flat No.B3, Vibhuti Appt, Pandoli Ni Pole, Nanavat, Surat City-395 003 recorded under Section 108 of the Customs Act, 1962 before the Superintendent of Customs, AIU, Ahmedabad at the office of the Deputy Commissioner of Customs (AIU), SVPI Airport, Terminal-2, Ahmedabad at 07.30 AM on 16.11.2023.

I, the undersigned, Abubakar Miyanmuhammad Ghaswala, (Mob. No.9173737780), holding Indian passport No.P9156400, Aged 37 years (DOB: 02.03.1986), Son of Shri Miyanmuhammad Abdulkader Ghaswala, residing at 11/451, 3rd Floor, Flat No.B3, Vibhuti Appt, Pandoli Ni Pole, Nanavat, Surat City-395 003 appeared before you today at 07.30 AM on 16.11.2023 at the office of the Deputy Commissioner of Customs (AIU), SVPI Airport, Terminal-2, Ahmedabad in response to the summons dated 16.11.2023 issued to me under Section 108 of the Customs Act, 1962 to give my true and correct statement. 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 Indian Penal Code. I have also been explained that my statement can be used as evidence against me or against any other persons/firms in the court of law or adjudication proceedings. Having understood the above provisions of law, I give my statement as below. Before recording my statement, I have been given to understand that this statement of mine is being recorded in connection with inquiry being conducted in the smuggling of Gold through Sardar Vallabhbhai Patel International Airport on 15.11.2023 by myself, holding an Indian Passport Number No.P9156400 residing at the above stated address, I give my replies as under to the specific questions being asked during recording of this statement :-

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

Ans My name, age and address stated above is true and correct. My date of birth is 02.03.1986. I studied upto 8th Std. I can read, write and understand Hindi & English language.

Abubakar Miyanmuhammad Ghaswala
16(11)2023
(Abubakar Miyanmuhammad Ghaswala)

Before me
Suresh Kumar Allen
16/11/23
(SURESH KUMAR ALLEN)
Superintendent (AIU), Customs,
Ahmedabad

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

Ans I am staying at 11/451, 3rd Floor, Flat No.B3, Vibhuti Appt, Pandoli Ni Pole, Nanavat, Surat City-395 003 with my mother, father, wife and 3 kids. All are unemployed.

Q.3 What is your monthly income?

Ans My monthly income is around Rs.30,000/-

Q.4 Please explain regarding your overseas travels in this particular instant.

Ans I am engaged in the business of ladies garments in India and visiting Dubai occasionally on the business purpose.

Q.5 How many times have you travelled earlier?

Ans I have travelled three times to Dubai.

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

Ans I have travelled three times from Ahmedabad to Dubai and returned back again to Ahmedabad.

Q.7 How do you book your ticket?

Ans I personally purchased the tickets for me.

Q.8 Who makes the payment for the ticket and what is the source of the funds?

Ans I have purchased the tickets from my personal savings.

Q.9 What is the source of funds for the purchase of gold ?

Ans I have not purchased the gold paste weighing of 666.870 grams. The same was handed over to me in the vest of the trouser by one person viz. Shri Kamalbhai at Dubai and he offered Rs.10,000/- for this transaction. His contact number is +971562050063.

Q.10 How are you going to pay back?

Ans Not applicable in view of my answer to the Q.No.9 above.

Q.11 Who gave this to you/who handed over to you/who purchased for you ?

Ans Shri Kamalbhai from Dubai handed over the same to me.

Q.12 To whom will you give it?

Ans Shri Kamalbhai told me that some person will collect the gold from me at Ahmedabad Airport and Shri Kamalbhai did not provide the receiver's mobile number to me.

Dr. S. K. Allen

16/11/2023

(Abubakar Miyanmuhammad Ghaswala)

Before me

Suresh A
16/11/23

(SURESH KUMAR ALLENA)
Superintendent (AIU), Customs,
Ahmedabad

Q.13 What is the purpose of this purchase/what will you do with this much gold?

Ans Not applicable in view of my answer to the Q.No.9 above.

Q.14 Please explain in detail about your journey from Dubai to Ahmedabad and the incidents took place on 15.11.2023 at the time of arrival at Ahmedabad Airport?

Ans I came from Dubai to Ahmedabad by Ethihad Airlines flight No.EY-286 on 15.11.2023. On arrival at SVPI Airport at Ahmedabad at about 07:00 PM of 15.11.2023, after immigration checks I picked up my checked in bag and walked towards the exit gates through the Green Channel after crossing the Customs counter at the red Channel. I confirm the events narrated in the panchnama drawn on 15-11-2023 at Terminal-2, SVPI Airport, Ahmedabad. I confirm that when the officer asked me repeatedly about concealment of any metallic item on my body, I admitted that I had concealed/hidden gold paste weighing 666.870 grams inside the vest of my trouser. I admitted that the gold paste had recovered from me and the same was seized during Panchnama dated 15.11.2023 under the provision of Customs Act, 1962.

Q.15 You were asked about your intention to declare any dutiable/prohibited/restricted goods at the Red Channel/Customs Counter. But you denied. Please state specifically why you had not declared the cut gold bars on arrival and opted for green channel?

Ans I state that I was in temptation of earning money. I opted this illegal smuggling of Gold though I am fully aware that smuggling of gold without payment of Custom duty is an offence. I was aware of the Gold in the form of paste hiding inside the vest of the trouser, but I did not make any declarations in this regard to evade the Custom duty. I confirm the recovery of 666.870 grams of gold in paste form as narrated under the Panchnama dated 15.11.2023. I have opted for green channel so that I can attempt to smuggle the gold without paying custom duty.

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

Ans I know that smuggling of gold without payment of Customs Duty is an offence but as I had intention to evade Customs Duty, so I tried to carry the gold by way of concealment inside the vest of my trouser. I further state that as I was to evade payment of customs duty by concealing the same, I did not declare the goods brought by me before the Customs officer. I am fully aware that clearing Gold in any form in excess of the eligible quantities for passenger 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 file any Declaration form for declaring dutiable goods to Customs. I again reiterate that I had intentionally not declared the said Gold before the Customs Authorities on my arrival at SVP International Airport Ahmedabad, as I wanted to clear it illicitly and evade payment of duty. I am fully Before me

Dr. Am. Ehsan
16/11/2023
(Abubakar Miyanmuhammad Ghaswala)

Suresh Kumar Allen
(SURESH KUMAR ALLEN)
Superintendent (AIU), Customs,
Ahmedabad

aware that clearing Gold in commercial quantities without declaring before the 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 file any Declaration form for declaring dutiable goods to Customs.

I have nothing further to state at the moment. I have given my above statement voluntarily and willingly without any threat, coercion or duress and I have been explained my above statement in Hindi and after understanding the same, in token of the above statement being true and correct, I put my dated signature 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 as per my say and I further state that I have shown and explained the panchnama and understand English and have read the aforesaid panchnama and my above statement and the same is true and correct.

27.21.8111
16/11/2023

(Abubakar Miyanmuhammad Ghaswala)

Before me
Suresh A
16/11/2023
(SURESH KUMAR ALLENA)
Superintendent (AIU), Customs,
Ahmedabad



**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/10-184/AIU/A/2023-24

Date: 16.11.2023

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 585.950 grams of 24Kt, with purity 916.0 extract/derived from 666.870 grams Gold paste form that was concealed in waist of Jeans pant of passenger is having market value of Rs 36,56,328/- (Thirty Six Lakh Fifty Six thousand Three hundred Twenty eight only) and Tariff Value Rs.31,26,108/- (Rupees Thirty one Lakh Twenty Six Thousand One Hundred Eight only) as on 15.11.2023 smuggled by Shri Abubakar Miyanmuhammad Ghaswala , 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 Abubakar Miyanmuhammad Ghaswala in form of gold paste form total weighing total 585.950 grams(24kt 999.0) derived/recovered from total 666.870 grams that was concealed in the outer edge of trolley bag the passenger and the same was recovered during the course of Panchnama dated 15.11.2023 drawn at SVPI Airport, Ahmedabad.

2. The gold which was recovered from Shri Abubakar Miyanmuhammad Ghaswala

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(Extract from Gold paste concealed in waist of Jeans pant)	01	585.950	24Kt/999.0	Rs.3656328/-	Rs.3126108/-
	Total	01	585.950	24Kt/999.0	Rs.3656328/-	Rs.3126108/-

3. Further, in exercise of powers conferred under sub-section (3) of Section 110 of the Customs Act, 1962, I, the undersigned, order to place the packing material

i.e. black colour 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 : 16.11.2023

Place: SVPI Airport, Ahmedabad

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