



प्रधान आयुक्तका कार्यालय, सीमा शुल्क ,अहमदाबाद

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

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

SHOW CAUSE NOTICE

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

Shri Anis Ahmed (hereinafter referred to as the said “passenger/ Noticee”) residing at 67, Gali No.1, Near Ghonda, Nand Ram Mohalla, Garhi Mendu, Delhi - 110053, aged 41 years (DOB: 10.02.1982), holding passport number No. Y 9206635, travelled from Dubai to Ahmedabad on 30.01.2024 by Indigo Flight No. 6E 1478 (Seat No. 12 C) at SVPI Airport, Ahmedabad. On the basis of passenger profiling, one passenger who arrived by Indigo Flight No. 6E 1478 and on suspicious movement of passenger, the passenger was intercepted by the Air Intelligence Unit (AIU) officers, SVPI Airport, Customs, Ahmedabad under Panchnama proceedings dated 30.01.2024 (**RUD-01**) in presence of two independent witnesses for passenger’s personal search and examination of his baggage.

2. Accordingly, on being asked about his identity by the AIU officers, the passenger identified himself as Shri Anis Ahmed aged 41 years and shown his Passport, which is an Indian Passport bearing No. Y 9206635. The said passenger informed the officers that he has travelled by Indigo Flight No. 6E 1478 from Dubai to Ahmedabad on 30.01.2024 and shown his Boarding Pass Bearing Seat No.12 C.

2.1 The AIU Officers asked the said Passenger in presence of the panchas, if he has anything dutiable or restricted/ prohibited items to declare before the Customs, in reply to which he denied. The AIU Officers informed the passenger that he along with his accompanied officers will be conducting his personal search and detailed examination of his baggage. Then, the AIU Officers offered their personal search to which the passenger politely declined. Further, the AIU Officers asked the passenger whether he want to be checked in front of an Executive

Magistrate or Superintendent of Customs, in reply to which the passenger gave his consent to be searched in front of the Superintendent of Customs. The AIU Officers asked Shri Anis Ahmed to pass through the Door Frame Metal Detector (DFMD) Machine installed near the green channel in the Arrival Hall of Terminal 2 building, after removing all metallic objects from his body/ clothes. The passenger removed all the metallic objects such as mobile, belt, etc. and kept in a plastic tray and passed through the DFMD. However, no beep sound heard indicating there is nothing objectionable/ metallic substance on his body/ clothes. Thereafter, the Officers, panchas and the said passenger, moved to the AIU Office located at the Arrival Hall, Terminal-2, SVPI Airport, Ahmedabad.

2.2 The AIU Officers asked the said passenger again if he is having anything dutiable items which is required to be declared to the Customs to which the said passenger denied. Thus, the AIU Officers, in presence of the Panchas, interrogated the said passenger and on sustained interrogation and repeated questioning, the passenger Shri Anis Ahmed confessed that he carried three capsules containing semi solid substance consisting of Gold and Chemical mix concealed inside his rectum, accordingly, the passenger has been taken to the washroom of arrival hall, Terminal 2, where he removes the three capsules containing semi solid substance consisting of Gold and Chemical mix from his rectum. The said capsules were covered with black coloured adhesive tape and the weight of the said capsules is measured which is approximately 462.080 grams. Thereafter, the AIU officers took the photographs of the said capsules which are as under:



2.3 Thereafter, the Officers called the Government Approved Valuer and informed him that three black coloured capsules had been recovered from a passenger and hence, he needs to come to the Airport for testing and Valuation of the said material. In reply, the Government Approved Valuer informed the Customs (AIU) Officers that the testing of the said material is only possible at his workshop as the gold has to be extracted from such semi solid paste material form by melting or burning it and also informed the address of his workshop.

2.4 Thereafter, the AIU Officers, the panchas along with 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.

2.5 On reaching the above referred premises, the AIU Officers introduced the panchas as well as the passenger to one person named Shri Kartikey Vasantrai Soni, the Government Approved Valuer. Then, after weighing of the said semisolid substance covered with adhesive tape on his weighing scale, Shri Kartikey Vasantrai Soni informed that the weight of three capsules (covered in white clay and black coloured tape) recovered from Shri Anis Ahmed, contained gold paste is 462.080 Grams.

2.7 Thereafter, Shri Kartikey Vasantrai Soni, the Government Approved Valuer, led the Officers, Panchas and the passenger to the furnace, which is nearby his premises. Here, Shri Kartikey Vasantrai Soni started the process of converting the three capsules containing semisolid substance consisting of gold and chemical mix recovered from the passenger, into solid gold. He removed the white clay and black tape material covering the capsules, put into the furnace and upon heating the said substance, it turned into liquid material. The said substance in liquid state has been taken out of furnace, and poured into a mould and after got cooled for some time, it became golden coloured solid metal in form of a bar. After completion of the procedure, Government Approved Valuer in presence of the Officers, panchas and the passenger took the net weight of 337.250 grams of the said golden

coloured bar, which is derived from 462.080 Grams of capsules containing semisolid substance consisting of gold and chemical mix.

2.8 The Government Approved Valuer, in presence of the Officers, panchas, and the passenger tested and evaluated the said golden coloured bar and he confirmed that it is 24 Kt. gold having purity 999.0. The Govt. Approved Valuer summarized that this gold bar is made up of 24 Kt. gold having purity 999.0 weighing **337.250** Grams having tariff value of **Rs.18,77,612/-** and market value of **Rs.21,86,055/-**. He submitted his valuation report to the AIU Officers and the panchas and the said passenger put their dated signature on the said valuation report.

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

Sl. No.	Details of Items	PCS	Gross Weight in Grams	Net Weight in Grams	Purity	Market Value (Rs.)	Tariff Value (Rs.)
1.	Gold Bar	1	462.080	337.250	999.0 24Kt.	21,86,055	18,77,612

2.10 The AIU Officer took the photograph of the said gold bar which is as under:



2.11 The proceedings of the conversion of gold items into gold bar at the workshop completed, the Officers, Panchas and the passenger came back to the Airport along with the extracted gold bar at 13.00 hours on 30.01.2024. Thereafter, on being asked by the AIU officers, in the presence of the panchas, the passenger produced the identity

proof documents viz copy of passport, boarding pass etc which have verified and confirmed by the AIU Officers. The panchas and the passenger put their dated signatures on the copies of the documents as token of having seen and agreed to the same.

2.13 The AIU Officers showed the passenger, in presence of the panchas, the passenger's manifest of Indigo Flight No.6E 1478, in which name of Shri Anis Ahmed is mentioned at Sr. No. 67. The Officers, the panchas as well as the passenger put their dated signatures on the copies of all the above-mentioned documents and the passenger's manifest, as a token of having seen and agreed to the same.

2.14 The AIU Officers informed the panchas as well as the passenger Shri Anis Ahmed that the recovered gold bar of 24Kt. having purity 999.0/24 Kt. by net weight of 337.250 Grams with the market value of Rs. 21,86,055/- (Rupees Twenty-One Lakh Eighty-Six Thousand and Fifty-Five only) and Tariff Value is Rs.18,77,612/- (Rupees Eighteen Lakh Seventy-Seven Thousand Six Hundred and Twelve only). The value of the gold bar has been calculated as per the Notification No. 02/2024-Customs (N.T.) dated 15.01.2024 (gold) and Notification No. 04/2024-Customs (N.T.) dated 18.01.2024 (exchange rate) 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 officers informed that they have a reasonable belief that the above said Gold had been attempted to be smuggled by Shri Anis Ahmed is liable for confiscation as per the provisions of the Customs Act, 1962; hence, the said gold bar along with packing material has been placed under seizure, vide Seizure Memo dtd. 30.01.2024, issued from F. No. VIII/10-281/AIU/B/2023-24, under Section 110 (1) & (3) of Customs Act, 1962 (**RUD - 02**).

2.15 The AIU Officers, then, in presence of the panchas and the said passenger Shri Anis Ahmed placed the 24 Kt. gold bar of 999.0 purity weighing 337.250 grams recovered from the passenger in one transparent plastic box along with the respective packing materials i.e.

Black coloured ape and after placing the packing list on the same, tied 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.

2.16 The Officers, the panchas, as well as the passengers put their dated signature on the packing lists placed over the boxes as a token of having packed and sealed in the presence of the Officers, Panchas and passenger, Shri Anis Ahmed. The said sealed transparent plastic container containing gold bar along with the packing materials are handed over to the Ware House In charge, SVPI Airport, Ahmedabad vide Ware House Entry No. 5656 dated 30.01.2024.

2.17 The AIU Officers thereafter informed the passenger in presence of panchas that the copies of travelling documents and identity proof documents mentioned above duly signed by the Officers, the Panchas, and the passenger Shri Anis Ahmed have been taken into possession for further investigation.

3. A statement of the passenger Shri Anis Ahmed, was recorded under Section 108 of the Customs Act, 1962 before the Superintendent (AIU), Customs, SVPI Airport, Ahmedabad on 30.01.2024, **(RUD-03)**, wherein he explained as under:

- His name, age and address stated above is true and correct. He is a Garments Manufacturer. He has studied up to 7th standard.
- He is living with wife and his son. His wife is a house-wife and his son studies in 9th standard.
- He went to Dubai on 24th January, 2024 for the purpose of his business and to show samples to the vendors and returned back on 30.01.2024 approx. 09:20 AM. There, he met a person named Kasim, while having conversation with him, they became familiar to each other. When he was leaving from Dubai to Ahmedabad, Kasim gave three capsules containing gold paste and concealed inside his rectum and offered to give him Rs.20,000/- to take these capsules into India
- He did not pay anything for the gold because his friend asked him to conceal these gold items inside my rectum.
- Mr. Kasim promised to give him Rs.20,000/- Indian Rupees in cash after reaching at Ahmedabad.

- He stated that the gold items of 337.250 grams are found under his possession and belongs to his friend.
 - He stated that he has never indulged in any smuggling activity in the past. This is the first time he has brought Gold into India concealing the same inside his rectum.
 - He stated that the Indigo Flight No. 6E 1478 from Dubai arrived at SVPI Airport, Ahmedabad on 30.01.2024. Thereafter, he was intercepted by the officers of Air Intelligence Unit when he arrived at Arrival Hall of T-2 Terminal of SVPI International Airport when he was about to exit through the green channel. During his baggage search, carried out by the Officers in his presence and the panchas, Gold in form of three capsules was found inside his rectum. Thereafter the gold items were converted into gold bar by melting it at the premises of the Govt. approved valuer in presence of himself, AIU officers and the panchas and gold bar of 337.250 grams of 999.0/ 24 Kt purity valued at Rs.21,86,055/- (market value) and Rs.18,77,612/- (tariff value) was recovered. After the completion of aforementioned proceedings at the workshop of the Govt. approved valuer, the Panchas, AIU officers and the pax came back to the Airport in government vehicle along with the recovered gold. The said gold bar weighing 337.250 grams was seized by the officers under Panchnama dated 30.01.2024 under the provision of Customs Act, 1962.
 - He stated that he has been present during the entire course of the Panchnama dated 30.01.2024 and he confirmed the events narrated in the said panchnama drawn at Terminal -2, SVPI Airport, Ahmedabad. In token of its correctness, he put his dated signature on the said Panchnama.
 - He stated that on that day he has been shown the copy of Panchnama dated 30.01.2024. He was present throughout the Panchnama proceedings and what is stated in the Panchnama dated 30.01.2024 is true and correct. In token of the same, He put his dated signature on it.
 - He stated that his tickets were booked by himself.
 - He stated that he stayed in Dubai in Dera.
4. The above said gold bar of 337.250 grams having 999.0/24 Kt. purity and having market value of Rs.21,86,055/- (Rupees Twenty One Lakh Eighty Six Thousand and Fifty Five only) and Tariff Value is Rs.18,77,612/- (Rupees Eighteen Lakh Seventy Seven Thousand Six Hundred and Twelve only) recovered from the passenger, which were attempted to be smuggled into India with an intent to evade payment of Customs duty, was a clear violation of the provisions of Customs Act, 1962. Thus, on a reasonable belief that the said Gold bar net

weighing 337.250 Grams attempted to be smuggled by Shri Anis Ahmed is liable for confiscation under the provisions of Section 111 of the Customs Act, 1962; and hence placed under seizure under the provision of Section 110 of the Customs Act, 1962, vide Seizure Memo Order dated 30.01.2024, issued from F. No. VIII/10-281/AIU/B/2023-24, under Section 110 (1) & (3) of Customs Act, 1962 (**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 119 – Confiscation of goods used for concealing smuggled goods–Any goods used for concealing smuggled goods shall also be liable to confiscation."

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

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

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

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

II) "Section 3(3) - All goods to which any Order under sub-section (2) applies shall be deemed to be goods the import or export of which has been prohibited under section 11 of the Customs Act, 1962 (52 of 1962) and all the provisions of that Act shall have effect accordingly."

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

C. THE CUSTOMS BAGGAGE DECLARATIONS REGULATIONS, 2013:

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

Contravention and violation of laws:

6. It therefore appears that:

- (a)** The passenger had dealt with and actively indulged himself in the instant case of smuggling of gold into India. The passenger, Shri Anis Ahmed, had improperly imported gold bar weighing 337.250 Grams having purity 999.0/24 Kt., concealed in the form of three capsules covered with white clay and black tape concealed inside rectum, having gross weight of Gold Bar of 462.080 Grams and net weight of 337.250 Grams, involving market value of Rs. 21,86,055/- (Rupees Twenty-One Lakh Eighty-Six Thousand and Fifty-Five only) and Tariff Value is Rs.18,77,612/- (Rupees Eighteen Lakh Seventy Seven Thousand Six Hundred and Twelve only) not declared 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. Therefore, the improperly imported 337.250 Grams of gold bar of purity 999.0/24 Kt. by the person without declaring it to the Customs on arrival in India cannot be treated as bonafide household goods or personal effects. The passenger has thus contravened the Foreign Trade Policy 2015-20 and Section 11(1) of the Foreign Trade (Development and Regulation) Act, 1992 read with Section 3(2) and 3(3) of the Foreign Trade (Development and Regulation) Act, 1992.

- (b)** By not declaring the value, quantity and description of the goods imported by him, the said passenger violated the provision of Baggage Rules, 2016, read with the Section 77 of the Customs Act, 1962 read with Regulation 3 of the Customs Baggage Declaration Regulations, 2013.
- (c)** The improperly imported gold bar by Shri Anis Ahmed, 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 Anis Ahmed, by his above-described acts of omission and commission on his part has rendered himself liable to penalty under Section 112 of the Customs Act, 1962.
- (e)** As per Section 123 of the Customs Act 1962, the burden of proving that the gold bar weighing 337.250 Grams having purity 999.0/24 Kt. and involving market value of Rs.21,86,055/- (Rupees Twenty One Lakh Eighty Six Thousand and Fifty Five only) and Tariff Value is Rs.18,77,612/- (Rupees Eighteen Lakh Seventy Seven Thousand Six Hundred and Twelve only) without declaring it to the Customs, are not smuggled goods, is upon the person and Noticee, Shri Anis Ahmed.

7. Now, therefore, **Shri Anis Ahmed**, (holding passport number No. Y 9206635 residing at 67, Gali No.1, Near Ghonda, Nand Ram Mohalla, Garhi Mendu, Delhi - 110053, is hereby called upon to show cause in writing to the Additional Commissioner of Customs, having his Office located at 2nd Floor, 'Custom House' Building, Near All India Radio, Navrangpura, Ahmedabad-380 009, as to why:-

- (i) One Gold Bar weighing **337.250** Grams having purity 999.0/24 Kt. and involving market value of **Rs.21,86,055/-** (Rupees Twenty-One Lakh Eighty-Six Thousand and Fifty-Five only) and Tariff Value is **Rs.18,77,612/-** (Rupees Eighteen

Lakh Seventy Seven Thousand Six Hundred and Twelve only) recovered from the Passenger who carried three capsules covered with white clay black coloured adhesive tape containing gold paste concealed inside rectum having gross weight of Gold Bar of 462.080 Grams and net weight of 337.250 Grams, which has been placed under seizure under panchnama proceedings dated 30.01.2024 and Seizure Memo Order dated 30.01.2024, should not be confiscated under the provision of Section 111(d), 111(f), 111(i), 111(j), 111(l) and 111(m) of the Customs Act, 1962;

- (ii) The packing materials under seizure on the reasonable belief that the same was used for packing and concealment of the above-mentioned gold which were attempted to be smuggled into India in violation of Section 135, of the Customs Act, 1962, under panchnama dated 30.01.2024 and seized under subsequent Seizure memo order dated 30.01.2024, 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 of the Customs Act, 1962, for the omissions and commissions mentioned hereinabove.

8. Shri Anis Ahmed, 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 reply upon in defense.

9. Shri Anis Ahmed, 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
14/6/24

(Vishal Malani)
Additional Commissioner
Customs, Ahmedabad.

F. No. : VIII/10-98/SVPIA-B/O&A/HQ/2024-25 Date : 14.06.2024
DIN: 20240671MN00001101A3

BY SPEED POST:

To,
Shri Anis Ahmed,
67, Gali No.1, Near Ghonda,
Nand Ram Mohalla, Garhi Mendu,
Delhi - 110053

Copy to :

- (i) The Deputy Commissioner of Customs (AIU), SVPIA, Ahmedabad
(ii) The System In-Charge, Customs, HQ., Ahmedabad for uploading on the official web-site.
(iii) Guard File.

Annexure 'A'

Documents relied upon in the notice to show cause issued to Shri Anis Ahmed, for attempting to smuggle one Gold Bar having net weight of 337.250 Grams:

Sr. No	Document	Remarks
1	Panchnama drawn on 30.01.2024 at the SVP International Airport, Ahmedabad.	Copy enclosed
2.	Valuation certificate dated 30.01.2024 issued by Shri Karitkey Soni, Government Approved Valuer.	Copy enclosed
3.	Statement dated 30.01.2024 of Shri Anis Ahmed	Copy enclosed
4.	Seizure memo Order dated 30.01.2024 issued under Section 110(1) & (3) of the Customs Act, 1962.	Copy enclosed

Panchnama dated 30.01.2024 drawn in the Arrival Hall of Terminal 2 of SVPI

Airport, Ahmedabad

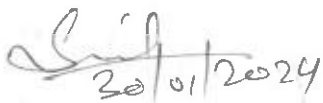
Sr. No.	Name & Address of the Panchas	Age	Occupation
1.	Dilip Labana, B 107, Sankalp Avenue, Nr. Vasant Vihar Part 1, Nava Naroda, Ahmedabad 382330	32	Service
2.	Rajendra Kumar Labana, Laban Basti, Ramsor Juna, Punawara, Dungarpur Rajasthan 314406	49	Service

We the above named panchas are called by a person today (on 30.01.2024) at around 09:10 hours, who introduces himself as Sunil Kumar, Inspector of Customs, Air Intelligence Unit (AIU), SVPI International Airport, Ahmedabad by showing his identity card and requests us to remain present as panchas during the course of personal and baggage search proceedings of a passenger, that he and his other colleague are going to conduct on the basis of the specific information provide by Shri Ravi Shankar Kumar, Superintendent, AIU, SVPIA. Further, the AIU officer also introduces other AIU officer namely Shri Shaikh Zakirhusain M., Superintendent of Customs, Air Intelligence Unit, at SVPI Airport, Ahmedabad.

Now, the AIU Officer informs us that on passenger profiling, a male passenger namely Shri Anis Ahmed travelling by Indigo Flight No. 6E-1478 from Dubai to Ahmedabad at around 09:10 A.M, is suspected to be carrying smuggled gold either in his baggage or concealed in his clothes/body and therefore a thorough search of all the baggages of the passenger as well as his personal search is required to be carried out and we are requested to be present as independent panchas during the entire proceedings. Therefore, we, the panchas give our consent to remain present as witness during the entire proceedings.

Accordingly, in the presence of we the panchas, the AIU officers intercept a male passenger, when the said passenger tries to exit through Green Channel at arrival hall of terminal 2 of Sardar Vallabhbhai Patel International Airport (SVPI) Ahmedabad. On being asked about his identity by the AIU officers, the passenger identifies himself as Shri Anis Ahmed and shows his Passport which is an Indian Passport bearing No. Y9206635 and that he had travelled from Dubai to Ahmedabad on 30.01.2024 having Boarding Pass which shows that he has arrived by Indigo Flight No, 6E 1478 (Seat No. 12C) on 30.01.2024 at SVPI Airport Ahmedabad. The AIU officer asks Shri Anis Ahmed if he has anything to

Before me,


20/01/2024

(Sunil Kumar)
Inspector (AIU)

Pancha 1.



30/1/2024

Pancha 2.





30-1-2024
(Anis Ahmed)

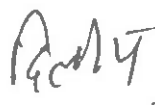
declare, in reply to which he denies. Then, the AIU officer, in presence of we the panchas, informs the passenger that he along with his accompanied officers will be conducting his personal search and detailed examination of his baggage. Here, the AIU officers offer their personal search to the passenger, but the passenger denies saying that he is having full trust on the AIU officers. Now, the AIU officer asks 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 Customs. In reply Shri Anis Ahmed gives his consent to be searched in front of the Superintendent of Customs. Now, the AIU officers ask the said passenger to pass through the Door Frame Metal Detector (DFMD) Machine installed near the green channel in the Arrival hall of Terminal 2 building, after removing all metallic objects from his body/clothes. The passenger removes all the metallic objects such as mobile, belt 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 of AIU move to the AIU Office, Terminal-2, SVPI Airport, Ahmedabad alongwith the baggage of the passenger. The AIU officers checked the baggage of the passenger however nothing objectionable is found.

Now, AIU officers ask the said passenger again if he is having anything dutiable which is required to be declared to the Customs to which the said passenger denies. Now, in presence of we the Panchas, AIU Officers interrogate the said passenger and on sustained interrogation, the passenger finally confess that he is carrying Three capsules containing semi solid substance consisting of Gold and Chemical mix concealed inside his rectum. He is now taken to the washroom of arrival hall, Terminal 2, where he removes three capsules containing semi solid substance consisting of Gold and Chemical mix from his rectum. The said capsule was covered with white clay and black tape. Now, the weight of the said capsules is measured which comes to approximately 462.080 Grams. Now the AIU officer takes the photograph of the said capsule which is as under:


Before me,


30/01/2024
(Sunil Kumar)
Inspector (AIU)

Pancha 1.

 - 30/1/2024

Pancha 2.

 - 30/1/2024


30/1/2024
(Anis Ahmed)



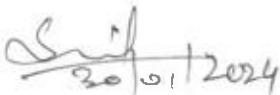
Thereafter, the AIU officer calls the Government Approved Valuer and informs him that white colour capsules have been recovered from one passenger and the passenger has informed that it is gold in semi solid/paste form and hence, he needs to come to the Airport for testing and Valuation of the said material.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

Thereafter, at around 11.00 A.M of 30.01.2024 we the panchas along with the passenger and the AIU officers leave the Airport premises in a Government Vehicle and reach at the premises of the Government Approved Valuer located at Shop No. 301, Golden Signature, B/h Ratnam Complex, C.G.Road, Ahmedabad-380006.

On reaching the above referred premises, the AIU officer introduces the panchas as well as the passenger to one person named Shri Kartikey Vasantrai Soni, Government Approved Valuer. Here, after weighing the said semi solid substance covered in white clay and black tape material on his weighing scale, Shri Kartikey Vasantrai Soni informs that the said three capsules derived from semi solid substance consisting of Gold & Chemical mix having Gross weight 462.080 Grams (with Three Capsules covered in white clay and black tape).

Thereafter, he leads us to the furnace, which is nearby. Here, Shri Kartikey Vasantrai Soni starts the process of converting the said semi solid

Before me,

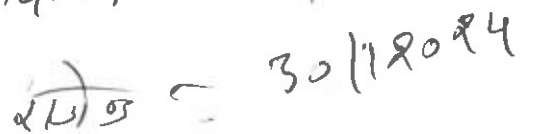

20/01/2024

(Sunil Kumar)
Inspector (AIU)

Pancha 1.

 - 30/1/2024

Pancha 2.

 - 30/1/2024


30-1-2024
(Atis Ahmed)

material into solid gold. The white clay and black tape material covering the capsules are being removed and semi solid substance consisting of Gold & Chemical mix is put into the furnace and upon heating the said substance, turns into liquid material. The said substance in liquid state is taken out of furnace, and poured in a mould and after cooling for some time, it becomes golden coloured solid metal in form of a bar. After completion of the procedure, Government Approved Valuer informs that Gold bar weighing 337.250 Grams having purity 999.0 is derived from the 462.080 Grams of capsule containing gold paste and chemical mix.


After testing the said golden coloured metal, the Government Approved Valuer confirms that it is pure gold. Further, he informs that the Market Value of the said recovered gold bar having net weight of 337.250 Grams derived from Semi Solid substance Material Consisting of Gold & Chemical Mix is Rs. 21,86,055/- (Rupees Twenty One Lakh Eighty Six Thousand and Fifty Five Only) and Tariff Value is Rs. 18,77,612/- (Rupees Eighteen Lakh Seventy Seven Thousand Six Hundred and Twelve only). The value of the gold bar has been calculated as per the Notification No. 02/2024-Customs (N.T.) dated 15.01.2024 (gold) and Notification No. 04/2024-Customs (N.T.) dated 18.01.2024 (exchange rate).

The details of the Valuation of the said gold bar is tabulated in below table;


Sl. No.	Details of Items	PCS	Gross Weight In Gram	Net Weight in Gram	Purity	Market Value (Rs.)	Tariff Value (Rs.)
1.	Gold Bar	1	462,080	337,250	999.0 24Kt.	21,86,055	18,77,612
	Total	1	462,080	337,250	999.0 24Kt.	21,86,055	18,77,612

Then, the AIU officer places the recovered gold bar derived from Semi Solid substance Material Consisting of Gold & chemical mix on a table and took a photograph of it which is as follows:-

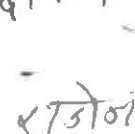
Before me,


30/01/2024
(Sunil Kumar)
Inspector (AIU)

Pancha 1.

 30/01/2024

Pancha 2.

 30/01/2024


30-1-2024
(Anis Almeed)



Now, as the proceedings of the extraction of gold at the workshop completes, we panchas, AIU officers and the passengers come back to the Airport in government vehicle alongwith the extracted gold bar at 13.00 hours on 30.01.2024.

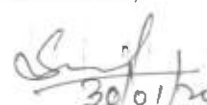
On being asked by the AIU officer, in the presence of we, the panchas, the passenger Shri Anis Ahmed produces the identity proof documents which are as under:-

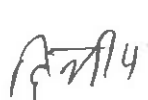
- i) Copy of Passport No. Y9206635 issued at New Delhi, on 03.10.2023 valid up to 02.10.2033.
- ii) Boarding pass of Indigo Flight No. 6E 1478 from Dubai to Ahmedabad dated 30.01.2024 having seat no. 12C.

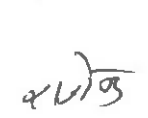
Now the AIU Officers show the passenger Shri Anis Ahmed as well as us, the passenger manifest of Indigo Flight No. 6E 1478, in which name of Shri Anis Ahmed is mentioned at Sr. No. 67. We the panchas as well as the passenger put our dated signatures on the copies of all the above mentioned documents and the above passenger manifest, as a token of having seen and agreed to the same.

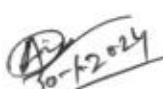
Now, the AIU Officers inform us the panchas as well as the passenger, that the recovered Gold bar of 24Kt. with purity 999.0 weighing ^{337.950}~~954.800~~ grams having Market Value of Rs. 21,86,055/- (Rupees Twenty One Lakh Eighty Six Thousand and Fifty Five Only) and Tariff Value is Rs. 18,77,612/- (Rupees Eighteen Lakh Seventy Seven Thousand Six Hundred and Twelve only). The value of the gold bar has been calculated as per the Notification No. 02/2024-Customs

Before me,


30/01/2024
(Sunil Kumar)
Inspector (AIU)

Pancha 1.  30/1/2024

Pancha 2.  30/1/2024


30-1-2024
(Anis Ahmed)

(N.T.) dated 15.01.2024 (gold) and Notification No. 04/2024-Customs (N.T.) dated 18.01.2024 (exchange rate) recovered from the above said passenger is attempted to be smuggled into India with an intent to evade payment of Customs duty which is a clear violation of the provisions of Customs Act, 1962. Thus, the AIU officer informs that they have a reasonable belief that the above said Gold is being attempted to be smuggled by Shri Anis Ahmed and is liable for confiscation as per the provisions of Customs Act, 1962; hence, it is being placed under seizure.

The officer, then, in presence of we the panchas and in the presence of the said passenger, places the said 24 kt. gold bar of 999.0 purity weighing 337.250 grams recovered from Shri Anis Ahmed 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.

We, the above mentioned two panchas, the AIU officers 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.

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 us, the panchas, AIU Officer and the passenger.

Nothing else is seized or taken over from the passenger - Shri Anis Ahmed 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 passengers are hurt during the course of panchnama. The panchnama is recorded on a computer installed in the office of the Air Intelligence Unit at SVPI Airport, Ahmedabad and we all find the panchnama 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 Panchanama concluded in a peaceful manner at 16.00 hrs on 30.01.2024.

Before me,


30/01/2024

(Sunil Kumar)
Inspector (AIU)

Pancha 1

स्वीय - 30/1/2024

Pancha 2

स्वीय 30/1/2024


30-1-2024

(Anis Ahmed)

ANNEXURE 'B'

VALUATION CERTIFICATE OF ONE GOLD BAR EXTRACTED FROM BROWN COLOURED SEMI SOLID SUBSTANCE RECOVERED FROM ANIS AHMED AT SVPI AIRPORT, AHMEDABAD ON 30/01/2024.

Certificate No: 1268/2023-24

Dated: 30/01/2024.

This is to certify that I have checked and examined the **1 Piece** of Gold Bar weighing **337.250 Grams** derived from semi solid substance consisting of Gold & Chemical mixed having Gross weight is **362.380 Grams** (One Transparent Capsules & Two Small Transparent Pouch) I confirm and authenticate the details as given below.

The market value of the aforesaid Gold & tariff value as per the Notification No. 02/2024- Customs (N.T.) dated 15.01.2024 (gold) and Notification No. 04/2024- Customs (N.T.) dated 18.01.2024 (exchange rate), the calculation of total market value based on the unit market value of gold @ **64820** 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 @ **55674.20** Rs. per 10 gram (999.0 24Kt) are as given below: -

SR. No.	Details of Items	P C S	Gross Weight Gold Pest in White Clay & Black Tape	Gross Weight White Clay & Black Tape (Only Packing Material)	Gross Wight Gold Pest in Transpare nt Capsule & Small Pouch	Net Weight in Gram	Purity	Market value (Rs)	Tariff Value (Rs)
1	Gold Bar	1	462.080	100.240	361.840	337.250	999.0 24Kt	2186055	1877612
	Total	1	462.080	100.240	361.840	337.250		2186055	1877612

Place: Ahmedabad

Date: 30/01/2024



Qr: Certificate-No:1268/2023-24 Dated:30.01.2024 The Deputy Commissioner (AIU) SVPI Customs Ahmedabad Recovered From Anis Ahmed



(SONI KARTIKEY VASANTRAI)

K. Vasantrai, V. Sone
30/01/24

P. Ratnam 30/1/2024
P. Ratnam 30/1/2024 *Per* *AD 30-1-2024*

ANNEXURE 'A'

Dated:30/01/2024

Detailed Primary Verification Report of Brown Coloured Semi Solid Substance

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

It was informed that the Passenger **Anis Ahmed** Passport No. **Y9206635**, residing at, 67, Gali No.1, Near Ghonda, Nand Ram Mohalla, Garhi Mendu, Delhi, India travelling by Indigo Flight No: 6E 1478 Arrived on: 30/01/2024 from Dubai to Ahmedabad, AIU Customs Official Found Suspicious One Transparent Capsules Covered in Black Tape & Two Small Pouch Covered in White Pest like White Clay than Covered in Black Tape containing with some paste material having Gross Weight **462.080 Grams** (One Transparent Capsule & Two Small Transparent Pouch Gross weight is **362.380 Grams** & **100.240 Grams** White Clay & Black Tape Packing Material)). from his possession.

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 here with as Annexure B Dated: 30/01/2024. The Process of extraction of gold is carried out in presence of Customs Officers, Pax & Panchas at KV Jewels, Ahmedabad on today i.e 30/01/2024.



Soni Kartikey Vasantrai 30/01/24
(SONI KARTIKEY VASANTRAI)

१. अन्तर्गत
30/1/2024

२. अन्तर्गत
30/1/2024

Pax *(Signature)*
30-1-2024

Statement of Shri Anis Ahmed S/o Munne (Mobile No. +918920740703), aged 41 years (DOB 10.02.1982), holding an Indian Passport Number No. Y9206635, residing at 67, Gali No. 1, Near Ghonda, Nand Ram Mohalla, Garhi Mendu, Delhi 110053, recorded under Section 108 of the Customs Act, 1962 before the Superintendent (AIU), Customs, SVPI Airport, Ahmedabad on 30.01.2024.

I, Shri Anis Ahmed S/o Munne (Mobile No. +918920740703), aged 41 years (DOB 10.02.1982), holding an Indian Passport Number No. Y9206635, residing at 67, Gali No. 1, Near Ghonda, Nand Ram Mohalla, Garhi Mendu, Delhi 110053, present myself before you today on 30.01.2024 in response to the summons dated 30.01.2024 issued to me under Section 108 of the Customs Act, 1962. Before giving my statement, I have been explained the provisions of Section 108 of the Customs Act, 1962, wherein, I have been made to understand that I have to give my true and correct statement. I have been explained that if my statement is found to be false or incorrect, action can be taken against me under the provisions of the Indian Penal Code. I have also been explained that my statement can be used as legal evidence against me or any other person in the Court of law. Now, I give my statement as under:

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

Ans: - My name, age and address stated above is true and correct. I am a Garments Manufacturer. I have studied up to 7th standard.

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

Ans: I am living with wife and my son. My wife is a house-wife and my son studies in 9th standard.


Q.3 :- Please explain regarding your overseas travels ?

Ans: I went to Dubai on 24th January, 2024 for the purpose of my business and to show samples to the vendors and returned back on 30.01.2024 approx 09:20 AM. There, I met a person named Kasim, while having conversation with him, we became familiar to each other. When I was leaving from Dubai to Ahmedabad, Kasim gave Three capsules containing gold paste and concealed inside my rectum and offered to give me Rs. 20,000/- to take these capsules into India.

Q.4: How much money did you pay for purchase of Gold?

Ans: I did not pay anything for the gold because my friend concealed these gold items inside my rectum.

Before me,



(Shaikh Zakirhusain M.)
Superintendent,
AIU, Customs, SVPIA, Ahmedabad



(Anis Ahmed)

Q.5: Have you been paid any amount for bringing this baggage to Ahmedabad?

Ans: Mr. Kasim promised to give me Rs. 20,000/- Indian Rupees in cash after reaching at Ahmedabad.

Q.6: Please state whether the gold items 337.250 grams brought by you and seized under Panchnama dated 30.01.2024 are belonging to you or someone else?

Ans: I state that the gold items of 337.250 grams are found under my possession and belongs to my friend.

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

Ans:- I state that I have never indulged in any smuggling activity in the past. This is the first time I have brought Gold into India concealing the same inside my rectum.

Q. 8:- Please narrate the events on 30.01.2024 at the time of arrival at Ahmedabad Airport?

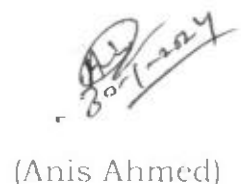
Ans:- The Indigo Flight No. 6E 1478 from Dubai arrived at SVPI Airport, Ahmedabad on 30.01.2024. Thereafter, I was intercepted by the officers of Air Intelligence Unit when I arrived at Arrival Hall of T-2 Terminal of SVPI International Airport when I were about to exit through the green channel. During my baggage search, carried out by the Officers in presence of me and the panchas, Gold in form of Three capsules are found inside my rectum. Thereafter the gold items were converted into gold bar by melting it at the premises of the Govt. approved valuer in presence of myself, AIU officers and the panchas and gold bar of 337.250 grams of 999.0/ 24 Kt purity valued at Rs. 21,86,055/- (market value) and Rs. 18,77,612/- (tariff value) was recovered. After the completion of aforementioned proceedings at the workshop of the Govt. approved valuer, the panchas, AIU officers and I came back to the Airport in government vehicle along with the recovered gold. The said Gold bar weighing 337.250 grams was seized by the officers under Panchnama dated 30.01.2024 under the provision of Customs Act, 1962.

I state that I have been present during the entire course of the Panchnama dated 30.01.2024 and I confirm the events narrated in the said panchnama drawn at Terminal -2, SVPI Airport, Ahmedabad. In token of its correctness I have put my dated signature on the said Panchnama.

Before me,



(Shaikh Zakirhusain M.)
Superintendent,
AIU, Customs, SVPIA, Ahmedabad



(Anis Ahmed)

Q.9: Please peruse copy of Panchnama dated 30.01.2024 drawn at SVPI Airport, Ahmedabad and offer your comments.

Ans: Today, I have been shown the copy of Panchnama dated 30.01.2024. I was present throughout the Panchnama proceedings and what is stated in the Panchnama dated 30.01.2024 is true and correct. In token of the same, I put my dated signature on the last page of it.

Q.10: Who have booked your flight ticket?

Ans. I state that my tickets were booked by myself.

Q.11: Where did you stay at Dubai?


Ans. I state that I stayed in Dubai in Dera.

Q.13:- Do you have anything further to state?

Ans:- No.

I have been read and explained this statement in the vernacular language. I have given my above statement voluntarily and willingly without any threat, coercion or duress and no religious sentiments are hurt. 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 is 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.

Before me,


30-01-2024

(Shaikh Zakirhusain M.)
Superintendent,
AIU, Customs, SVPIA, Ahmedabad


30-01-2024

(Anis Ahmed)



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/10-281/AIU/B/2023-24

Date: 30.01.2024

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

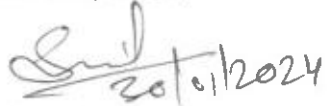
In exercise of power conferred under sub-section (1) of Section 110 of the Customs Act, 1962, I, the undersigned, order to place 1 piece Gold Bar net weighing 337.250 Grams having purity of 999.0/24KT, having Market value of Rs. 21,86,055/- (Rupees Twenty One Lakh Eighty Six Thousand and Fifty Five Only) and Tariff Value is Rs. 18,77,612/- (Rupees Eighteen Lakh Seventy Seven Thousand Six Hundred and Twelve only) smuggled by Shri Anis Ahmed 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 Anis Ahmed in form of semi solid Three (03) Capsules weighing 462.080 grams derived/recovered from the passenger by way of concealment inside the rectum of by Shri Anis Ahmed and same was recovered during the course of Panchnama dated 30.01.2024 drawn at SVPI Airport, Ahmedabad.

2. The gold which was recovered from Shri Anis Ahmed is being seized as under:

Sr.No.	Details of Items	PCS	Net Weight in Gram	Purity	Market Value (Rs.)	Tariff Value(Rs.)
1	Gold Bar	1	337.250	999.0/24 Kt	21,86,055/-	18,77,612/-
	Total	1	337.250	999.0/24 Kt	21,86,055/-	18,77,612/-

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 semi solid Three Capsules concealed inside the rectum of Shri Anis Ahmed under seizure on the reasonable belief that the same was attempted to be smuggled into India in violation of Section 77, Section 132 and Section 135, of the Customs Act, 1962.

Date : 30.01.2024
Place: SVPI Airport, Ahmedabad


(Sunil Kumar)
Inspector, Customs(AIU)
SVPI Air Port,
Ahmedabad.