



प्रधान आयुक्त का कार्यालय, सीमाशुल्क, अहमदाबाद

"सीमा शुल्क भवन, पहली मंजिल, पुराने हाईकोर्ट के सामने, नवरंगपुरा, अहमदाबाद - 380 009.
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SHOW CAUSE NOTICE
(Issued under Section 124 of the Customs Act, 1962)

Shri Mushahid Husain Akhtar Hussain Ansari (hereinafter referred to as "the said person/ Noticee") residing at Flat No. 3, Kunal Apartment, Rahanuma Colony, Wadala Road, Nashik Maharashtra - 422 006, aged 40 years (DOB: 05.02.1983), holding passport number No. W2517790, travelled from Dubai to Ahmedabad on 01.12.2023 by Indigo Flight No. 6E1478 (Seat No. 28D) at SVPI Airport, Ahmedabad. On the basis of passenger profiling, one passenger who arrived by Indigo Flight No. 6E1478 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 01.12.2023 (**RUD-01**) in presence of two independent witnesses for passenger's personal search and examination of his baggages.

2. Accordingly, on being asked about his identity by the AIU officers, one passenger identified himself as Mushahid Husain Akhtar Hussain Ansari, aged 40 years and shown his Passport, which is an Indian Passport bearing No. W2517790. The said passenger informed the officers that he has travelled by Indigo Flight No. 6E1478 from Dubai to Ahmedabad on 01.12.2023 and shown his Boarding Pass Bearing Seat No. 28D.

2.1 The AIU Officers asked the said Passenger in presence of the panchas, if he has anything dutiable or restricted/ prohibited 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. Here, the AIU Officers offered their personal search to which the passenger politely declined. Further, the AIU Officers asked the

passenger whether they 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 the said passenger to pass through the Door Frame Metal Detector (DFMD) Machine installed near the green channel in the Arrival Hall of Terminal 2 building, after removing all metallic objects from his body/ clothes. The passenger removed all the metallic objects such as Jewellery 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 opposite Belt No.2 of the Arrival Hall, Terminal-2, SVPI Airport, Ahmedabad.

2.2 The AIU Officers asked the said passenger again if he is having anything dutiable 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 Mushahid Husain Akthar Husain Ansari confessed that he carried one capsule containing gold paste concealed in his innerwear. Accordingly, the passenger has been taken to the AIU office, situated at Opposite Belt No. 2 of arrival hall, Terminal 2 by the Officer, where Shri Mushahid Husain Akthar Husain Ansari, in presence of AIU Officers, Panchas, removed one capsule covered with black coloured adhesive tape containing gold paste hidden in his innerwear. The Officers, in presence of panchas took the weight of one capsule removed by the said passenger, measured which came to approximately 533.860 Grams.

2.3 The AIU officers took the photographs of the said capsules which are as under:



2.4 Thereafter, the Officers called the Government Approved Valuer and informed him that one black coloured capsule 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 form by melting or burning it and also informed the address of his workshop.

2.5 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.

2.6 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 weighment of the said semisolid substance covered with adhesive tape on his weighing scale, Shri Kartikey Vasantrai Soni informed that the weight of one capsule recovered from Shri Ansari Mushahid Husain Akthar Husain, contained gold paste wrapped in adhesive tape is 533.860 Grams.

2.7 Thereafter, Shri Kartikey Vasantrai Soni, the Government Approved Valuer, led the Officers, panchas and the said passenger to the furnace, which is nearby his premises. Here, Shri Kartikey Vasantrai Soni started the process of converting one capsule containing semisolid substance consisting of gold and chemical mix recovered from the passenger, into solid gold. He removed the black colour adhesive tape of one capsule and brown coloured semisolid paste packed in transparent tape which was obtained, 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, the Government Approved Valuer in presence of the

Officers, panchas and the passenger took the weight which comes to net weight of **495.870** grams of the said golden coloured bar, which is derived from 533.860 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 495.870 Grams having market value of **Rs.32,07,287/-** (Rupees Thirty-Two Lakhs Seven Thousand Two Hundred Eighty-Seven Only) and having tariff value of **Rs.27,48,206/-** (Rupees Twenty-Seven Lakhs Forty-eight Thousand Two Hundred Six Only). The value of the gold bar has been calculated as per the Notification No. 89/2023-Customs (N.T.) dated 28.11.2023 (gold) and Notification No. 84/2023-Customs (N.T.) dated 16.11.2023 (exchange rate). He submitted his valuation report to the AIU Officer 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.)
Gold bar derived from 533.860 Grams of capsule containing gold paste and chemical mix recovered from Shri Mushahid Husain Akthar Husain Ansari							
1.	Gold Bar	1	533.860	495.870	999.0 24Kt.	32,07,287/-	27,48,206/-

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 on 01.12.2023. Thereafter, on being asked by the AIU officers, in the presence of the panchas, the passenger produced the identity proof documents 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.

2.12 Thereafter the Officers in the presence of the panchas, and the passenger, scrutinized the following identify proof documents produced the by the passenger, and found that Shri Mushahid Husain Akthar Husain Ansari, aged 40 years (DOB - 05.02.1983), S/o- Akhtar Husain Abdul Wahid Ansari, address (as per Passport), Flat No. 3, Kunal Apt., Rahanuma Colony, Wadala Road, Nashik, Maharashtra – 422006.

- (i) Copy of Passport No. W2517790 issued at Dubai on 27.10.2022 and valid up to 26.10.2032.
- (ii) Boarding pass of IndiGo Flight No. 6E1478 from Dubai to Ahmedabad dated 01.12.2023 having seat No. 28D.

2.13 The AIU Officers shown the passenger Shri Mushahid Husain Akthar Husain Ansari in presence of panchas, the passenger's manifest of Indigo Flight No. 6E1478, in which name of Shri Ansari Mushahid Husain Akthar Husain is mentioned at No. 0180 and Sr. No. 166. The Officers, the panchas as well as the passenger put their dated signatures on the copies of all the above-mentioned documents and the above 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 that the recovered Gold bar of 24Kt. having purity 999.0/24 Kt. by net weighment of 495.870 Grams with the market value of Rs.32,07,287/- (Rupees Thirty Two Lakhs Seven Thousand Two Hundred Eighty Seven Only) and tariff value of Rs.27,48,206/- (Rupees Twenty Seven Lakhs Forty-Eight Thousand Two Hundred Six Only). The value of the gold bar has been calculated as per the Notification No. 89/2023-Customs

(N.T.) dated 28.11.2023 (gold) and Notification No. 84/2023-Customs (N.T.) dated 16.11.2023 (exchange rate), recovered from the above said passenger was attempted to be smuggled into India with an intent to evade payment of Customs duty, which is a clear violation of the provisions of the 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 Mushahid Husain Akthar Husain Ansari 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 dated 01.12.2023, issued from F. No. VIII/10-201/AIU/B/2023-24, under Section 110 (1) & (3) of the Customs Act, 1962 (**RUD - 02**).

2.15 The AIU Officers, then, in presence of the panchas and the said passenger, placed the 24 Kt. gold bar of 999.0 purity weighing 495.870 grams recovered from the passenger in one transparent plastic box along with the respective packing materials i.e. black coloured adhesive tape 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 Mushahid Husain Akthar Husain Ansari. 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. 5372 dated 01.12.2023.

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 have been taken into possession for further investigation.

3. A Statement of Shri Mushahid Husain Akthar Husain Ansari, was recorded under Section 108 of the Customs Act, 1962 before the Superintendent (AIU), Customs, SVPI Airport, Ahmedabad on 01.12.2023 (**RUD-03**), wherein he explained as under:

Q1. His name, address and address stated above is true and correct. He involved in trading of Garments at Nasik and Bhiwandi, Maharashtra.

Q2. His lives with his family having his wife and one son and one daughter. His wife is a house wife, at present son is 3 years old and his daughter is seven months old.

Q.3- He studied upto 12th Std. His monthly income is approx. Rs.35,000/-

Q.4 He frequently visits Dubai and other places outside India during the last two to three years. This time, he went to Dubai on 04.11.2023 in Dubai and he stayed in the hotel room which was booked by himself at Dehra, Dubai. He had to come back to India on 01.12.2023, his return ticket from Dubai to Ahmedabad also booked by himself.

Q.5 This capsule of semi-solid substance of gold and chemical mix which is concealed inside his innerwear was given by his friend who lives in Dubai and his name is Ahmedbhai.

Q.6 Yes, he knows bringing of gold or handing and taking over of the gold in an illegal way is an offense.

Q.7:- He stated that he never indulged in any smuggling activity in the past. This is the first time; He has carried one capsule consisting semi-solid substance of gold and chemical mix covered with black tape hidden inside his innerwear.

Q.8 On arrival at SVPI Airport at Ahmedabad at about 9.15 am, he was intercepted by AIU Officers when he tried to exit through green channel with one hand bag and two trolley bags. During by personal search and interrogation by the AIU Officers. He confessed that he has hidden one capsule consisting semi-solid substance of gold and chemical mix covered with black tape hidden inside his innerwear, having gross weight of 533.860 grams. The said items was taken by the Officers to the Govt. approved Valuer, who in his presence tested and reported that one gold bar recovered from the concealed gold items which is having weight of 495.870 grams having tariff value of Rs. 27,48,206/- and market value of Rs. 32,07,287/-. The said gold bar was seized by the Officers under Panchnama dated 01.12.2023 under the provisions of Customs Act, 1962. He stated that he was present during the entire course of the Panchnama dtd. 01.12.2023 and he confirmed the events narrated in the said panchnama drawn on 01.12.2023 at Terminal-2, SVPI Airport, Ahmedabad. In token of its correctness, he put his dated signature on the said panchnama.

Q.9 He stated that he is aware that smuggling of gold without payment of Customs Duty is an offence. Since he was aware of the concealment of one capsule consisting semi-solid substance of gold and chemical mix covered with black tape hidden inside his innerwear, but he did not make any declarations in this regard, he confirmed the recovery of 495.870 grams having tariff value of Rs. 27,48,206/- and market value of Rs. 32,07,287/-of

the said 1 gold bar recovered from him which is hidden inside his trolley bag by him under the Panchnama dated 01.12.2023. He opted for green channel so that he could attempt to smuggle the gold without paying customs duty.

Q.10 After reaching in Ahmedabad on 01.12.2023, the gold is to be handed over to him to a person who was coming at the SVPIA at the time of arrival of the flight 6E 1478 on 01.12.2023. He don't know the person who was coming at the outside of the SVPIA, he was paid for this Rs. 10,000/- by his friend who lives in Dubai.

4. The above said gold bar with a net weight of 495.870 grams having purity of 999.0/24 Kt. involving market value of Rs.32,07,287/- (Rupees Thirty Two Lakhs Seven Thousand Two Hundred Eighty Seven Only) and tariff value of Rs.27,48,206/- (Rupees Twenty Seven Lakhs Forty-eight Thousand Two Hundred Six Only), recovered from the said person, which were attempted to be smuggled into India with an intent to evade payment of Customs duty, which was clear violation of the provisions of the Customs Act, 1962. Thus, on a reasonable belief that the Gold bar totally weighing 533.860 Grams with a net weight of 495.870 Grams, which were attempted to be smuggled by the passenger, are liable for confiscation under the provisions of Section 111 of the Customs Act, 1962; hence, the above said gold bar net weighing 495.870 grams, placed under seizure under the provision of Section 110 of the Customs Act, 1962, vide Seizure Memo Order dated 01.12.2023, issued from F. No. VIII/10-201/AIU/B/2023-24, under Section 110 (1) & (3) of the 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 had improperly imported gold bar weighing 495.870 Grams having purity 999.0/24 Kt., recovered from the Passenger Shri Mushahid Husain Akthar Husain Ansari, who carried one capsule covered with black coloured adhesive tape containing gold paste

hidden in his innerwear, having gross weight of Gold paste of 533.860 Grams and net weight of 495.870 Grams, involving market value of Rs.32,07,287/- (Rupees Thirty Two Lakhs Seven Thousand Two Hundred Eighty Seven Only) and tariff value of Rs.27,48,206/- (Rupees Twenty Seven Lakhs Forty-eight Thousand Two Hundred Six 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 495.870 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 the passenger, Shri Mushahid Husain Akthar Husain Ansari, 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 Mushahid Husain Akthar Husain Ansari, 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 495.870 Grams having purity 999.0/24 Kt. and involving market value of Rs.32,07,287/- (Rupees Thirty-Two Lakhs Seven Thousand Two Hundred Eighty-Seven Only) and tariff value of Rs.27,48,206/- (Rupees Twenty-Seven Lakhs Forty-eight Thousand Two Hundred Six Only), without declaring it to the Customs, are not smuggled goods, is upon the person and Noticee, Shri Mushahid Husain Akthar Husain Ansari.

7. Now, therefore, **Shri Mushahid Husain Akthar Husain Ansari**, (holding passport number No. W2517790) residing at Flat No.3, Kunal Apartment, Rahanuma Colony, Wadala Road, Nashik, Maharashtra - 422 006, 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 **495.870** Grams having purity 999.0/24 Kt. and involving market value of **Rs.32,07,287/-** (Rupees Thirty Two Lakhs Seven Thousand Two Hundred Eighty Seven Only) and tariff value of **Rs.27,48,206/-** (Rupees Twenty Seven Lakhs Forty-Eight Thousand Two Hundred Six Only), recovered from the Passenger who carried one capsule covered with black coloured adhesive tape containing gold paste hidden in his innerwear having gross weight of Gold Bar of 533.860 Grams and net weight of 495.870 Grams, which has been placed under seizure under panchnama proceedings dated 01.12.2023 and Seizure Memo Order dated 01.12.2023, 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 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 01.12.2023 and seized under Seizure memo order dated 01.12.2023, should not be confiscated under Section 119 of the Customs Act, 1962; and
- (iii) Penalty should not be imposed upon the passenger, under Section 112 of the Customs Act, 1962, for the omissions and commissions mentioned hereinabove.

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

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

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

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


(Vishal Malani)
 Additional Commissioner
 Customs, Ahmedabad

F. No. : VIII/10-18/SVPIA-B/O&A/HQ/2024-25 Date : 16.04.2024
 DIN: 20240471MN0000333F34

BY SPEED POST:

To,

Shri Mushahid Husain Akthar Husain Ansari,
 Flat No.3, Kunal Apartment, Rahanuma Colony,
 Wadala Road, Nashik,
 Maharashtra-422 006.

Copy to :

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

Annexure 'A'

The Documents relied upon in the notice to show cause notice issued to Shri Mushahid Husain Akthar Husain Ansari, for attempting to smuggle One Gold Bar having net weight of 495.870 Grams:

Sr. No	Document	Remarks
1	Panchnama drawn on 01.12.2023 at the SVP International Airport, Ahmedabad.	Copy enclosed
2.	Valuation certificate dated 01.12.2023 issued by Shri Karitkey Soni, Government Approved Valuer.	Copy enclosed
3.	Statement dated 01.12.2023 of Shri Ansari Mushahid Husain Akthar Husain.	Copy enclosed
4.	Seizure memo Order dated 01.12.2023 issued under Section 110(1) & (3) of the Customs Act, 1962.	Copy enclosed

**Panchnama dated 01.12.2023 drawn in the Arrival Hall of Terminal 2
of SVPI Airport, Ahmedabad**

Sr. No.	Name & Address of the Panchas	Age	Occupation
1.	Nayee Pramod, Amul Parkovi, Hanthal Varipa Society, Ahmedabad -	27	Service
2.	Sakshi, D2 26 Ahmadi Kalyanji Behembur, Ahmedabad - 22	23	Service

We the above named panchas are called by a person today on 01.12.2023 at around 09:15 hours, who introduces himself as Ajeet Kumar Mahawar, Inspector of Customs, Air Intelligence Unit (AIU), SVP 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 one passenger, that he and his other colleagues are going to conduct. Further, the AIU officer also introduces other officers namely Shri Ramesh C., Shri Sumit Kumar and Smt. Rekha B Nainvalc, all Superintendents of Customs, Air Intelligence Unit, SVPI Airport, Ahmedabad.

Now, the AIU Officer informs us that on the basis of specific intelligence, one passenger is suspected to be carrying high value dutiable goods and therefore a thorough search of all the baggage 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 officers intercept the passenger when the said passenger tries to exit through Green Channel at the arrival hall of terminal 2 of Sardar Vallabhbhai Patel International Airport (SVPI) Ahmedabad. On being asked about his identity by the AIU officer, the passenger identified himself as Mr. Ansari Mushahid Husain Akthar Husain and shows his Passport which is an Indian Passport bearing No. W2517790 and shows his Boarding Pass which shows that he had travelled from Dubai to Ahmedabad on 01.12.2023 by Indigo Flight No. 6E1478 (Seat No. 28D) at SVPI Airport, Ahmedabad. The AIU officers ask Mr. Ansari Mushahid Husain Akthar Husain if he has anything to declare, in reply to which he denies. The AIU officer inform the passenger that they will be conducting his personal search and he and other accompanied officers will conduct detailed examination of him. Here, the officers offer their personal search to the passenger, but the passenger denies saying that he is having full trust on the officers. Now, the AIU officer ask the passenger whether they want to be checked in front of an Executive Magistrate or Superintendent of

Before me

(Sumit Kumar)
Superintendent (AIU)
Customs, SVPIA, Ahmedabad

Pancha 1.

Pancha 2.

Mushahid

(Shri Ansari Mushahid Husain Akthar Husain)

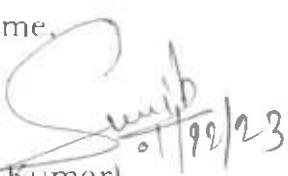
Customs, in reply to which the passenger give his consent to be searched in front of the Superintendent of Customs. Now, the AIU officer ask Mr. Ansari Mushahid Husain Akthar Husain to pass through the Door Frame Metal Detector (DFMD) Machine installed near the green channel in the Arrival hall of Terminal 2 building, after removing all metallic objects from his body/clothes. The passenger removes all the metallic objects such as Jewellery etc. and kept in a plastic tray and passed through the DFMD. However, no beep sound is heard indicating there is nothing objectionable/metalllic substance on his body/clothes. Thereafter, the said passengers, we Panchas and the officers of AIU move to the AIU Office located opposite Belt No.2 of the Arrival Hall, Terminal-2, SVPI Airport, Ahmedabad.

Now, the AIU officers ask the said passenger again if he is having anything dutiable which is required to be declared to the Customs to which the said passenger denies. Now, in presence of we the Panchas, AIU Officers interrogate the said passenger and on sustained interrogation and repeated questioning, the passenger Mr. Ansari Mushahid Husain Akthar Husain confess that he is carrying one capsule containing gold paste concealed in his innerwear. He is now taken to the AIU room opposite belt no. 2 of arrival hall, Terminal 2 by the Officer, where Mr. Ansari Mushahid Husain Akthar Husain removes one capsule covered with black coloured adhesive tape containing semi solid gold paste hidden in his innerwear. Now, the weight of the one capsule removed by Shri Ansari Mushahid Husain Akthar Husain, is also measured which comes to approximately **533.860 Grams**.

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



Before me,


 (Sumit Kumar)
 Superintendent (AIU)
 Customs, SVPIA, Ahmedabad

Pancha 1.

Pancha 2.


 Ansari


 Sarshti

(Shri Ansari Mushahid Husain Akthar Husain)

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

Thereafter, at around 11:30 A.M we the panchas along with the passengers and the Officers leave the Airport premises in a Government Vehicle and reach at the premises of the Government Approved Valuer located at 301, Golden Signature, Bh. Ratnam Complex, C.G. Road, Ahmedabad-380 006.

On reaching the above referred premises, the AIU officer introduces the panchas as well as the passenger to one person named Shri Kartikey Vasantrai Soni, Government Approved Valuer. Here, after weighing the said semisolid substance covered with adhesive tape on his weighing scale, Shri Kartikey Vasantrai Soni informs that the one capsules recovered from Shri Ansari Mushahid Husain Akthar Husain, containing gold paste wrapped in adhesive tape is weighing 533.860 Grams.

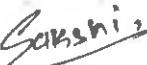
Thereafter, he leads us to the furnace, which is nearby. Here, Shri Kartikey Vasantrai Soni starts the process of converting the one capsule containing semisolid substance consisting of gold and chemical mix recovered from the passenger, into solid gold. The black colour adhesive tape of one capsule is removed and brown coloured semisolid paste packed in transparent tape is obtained which is put into the furnace and upon heating the said substance, it turns into liquid material. The said substance in liquid state is taken out of furnace, and poured into a mould and after cooling for some time, it becomes golden coloured solid metal in form of a bar. After completion of the procedure, Government Approved Valuer now takes the weight of the said golden coloured bar which is derived from the 533.860 Grams of capsules containing semisolid substance consisting of gold and chemical mix, in presence of we, panchas, the passenger and the AIU Officers which comes to **495.870 Grams.**

Now, the Government Approved Valuer, in presence of we panchas, the passenger and the AIU Officers start testing and valuation of the said golden coloured bar. After testing and valuation, the Govt. Approved Valuer confirms that it is 24 Kt. gold having purity 999.0. Now, the Govt. Approved Valuer summarizes that this gold bar is made up of 24 Kt. gold having purity 999.0 weighing 495.870 Grams having market value of Rs. 32,07,287/- (Rupees Thirty Two Lakh Seven Thousand Two Hundred

Before me,


(Sumit Kumar)
Superintendent (AIU)
Customs, SVPIA, Ahmedabad


Pancha 1.


Pancha 2.


(Shri Ansari Mushahid Husain Akthar Husain)

Eighty Seven only) and Tariff value of Rs. 27,48,206/- (Rupees Twenty Seven Lakh Forty Eight Thousands Two Hundred Six only) The value of the gold bar has been calculated as per the Notification No. 89/2023-Customs (N.T.) dated 28.11.2023 (gold) and Notification No. 84/2023-Customs (N.T.) dated 16.11.2023 (exchange rate). He submits his valuation report to the AIU Officer which is in Annexure-A and Annexure-B for passenger. We, the above panchas and the said passenger put our dated signature on the said valuation report.

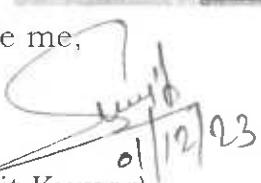
The details of the Valuation of the said gold bar is tabulated in below table:

Sl. No.	Details of Items	PCS	Gross Weight In Gram	Net Weight in Gram	Purity	Market Value (Rs.)	Tariff Value (Rs.)
Gold bar derived from 533.860 Grams of capsule containing gold paste and chemical mix recovered from Shri Ansari Mushahid Husain Akthar Husain							
1.	Gold Bar	1	533.860	495.870	999.0 24Kt.	32,07,287/-	27,48,206/-

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



Before me,


(Sumit Kumar)

Superintendent (AIU)
Customs, SVPIA, Ahmedabad

Pancha 1.

Pancha 2.



(Shri Ansari Mushahid Husain Akthar Husain)

Now, as the proceedings of the extraction of gold at the workshop completed, we panchas, the Officer and the passenger come back to the Airport in government vehicle along with the extracted gold bar at 11:50 hours on 01.12.2023.

Thereafter in the presence of we, the panchas, on scrutiny of the documents of the passengers, it is found that Shri Ansari Mushahid Husain Akthar Husain is aged 46 years (DOB-05.02.1983), S/o- Akhtar Husain Abdul Wahid Ansari, address (as per Passport):- Flat No.3, Kunal Aptt., Rahanuma Colony, Wadala Road, Nashik, Maharashtra - 422006.

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

- (i) Copy of Passport No. W2517790 issued at Dubai on 27.10.2022 and valid up to 26.10.2032.
- (ii) Boarding pass of IndiGo Flight No. 6E-1478 from Dubai to Ahmedabad dated 01.12.2023 having seat No. 28D.

Now, the AIU Officer shows the passenger Mr Ansari Mushahid Husain Akthar Husain as well as us, the passenger's manifest of Indigo Flight No. 6E-1478, in which name of Mr Ansari Mushahid Husain Akthar Husain is mentioned at Seq. No. 0180 and Sr. no. 166. 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's manifest, as a token of having seen and agreed to the same.

Now, the AIU Officer informs us the panchas as well as the passenger Mr Ansari Mushahid Husain Akthar Husain that the recovered Gold bar of 24Kt. with purity 999.0 weighing 495.870 Grams having market value of Rs. 32,07,287/- (Rupees Thirty Two Lakh Seven Thousand Two Hundred Eighty Seven only) and Tariff value of Rs. 27,48,206/- (Rupees Twenty Seven Lakh Forty Eight Thousands Two Hundred Six only). The value of the gold bar has been calculated as per the Notification No. 89/2023-Customs (N.T.) dated 28.11.2023 (gold) and Notification No. 84/2023-Customs (N.T.) dated 16.11.2023 (exchange rate). The above mentioned gold bar is 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 Mr Ansari Mushahid Husain Akthar Husain is liable for confiscation as per the provisions of Customs Act, 1962; hence, the said gold bar along with packing material are being placed under seizure.

Before me,

(Sumit Kumar)
Superintendent (AIU)
Customs, SVPIA, Ahmedabad

Pancha 1.

Pancha 2.

Mushahid

(Shri Ansari Mushahid Husain Akthar Husain)

The AIU officer, then, in presence of we the panchas and in the presence of the said passenger Mr Ansari Mushahid Husain Akthar Husain places the 24 Kt. gold bar of 999.0 purity weighing 495.870 Grams recovered from the passenger in one transparent plastic box along with the respective packing materials i.e. black coloured adhesive tape and after placing the packing list (**Annexure-C**) on the same, ties it with white thread and seals it with the Customs lac seal in such a manner that same cannot be opened without tempering the Customs lac seal.

We, the above mentioned two panchas, the AIU officer as well as the passengers put our dated signature on the packing lists placed over the boxes as a token of having packed and sealed in our presence and in the presence of the passenger, Mr Ansari Mushahid Husain Akthar Husain. 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. 5372 dated 01.12.2023.

The AIU 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 Mr Ansari Mushahid Husain Akthar Husain.

Nothing else is seized or taken over from the passenger Mr Ansari Mushahid Husain Akthar Husain except what has been mentioned above in the Panchnama. No threat, coercion or inducement is made during the entire proceedings. No religious sentiments of the passenger are hurt during the course of Panchnama. The Panchnama is recorded on a computer installed in the office of the Air Intelligence Unit at SVPI Airport, Ahmedabad and we all find the Panchnama is the true and correct version of the proceedings. After understanding the same, and explaining the same to the passenger in the vernacular language we as well as the passenger put our dated signature on it as a token of its truth and correctness. The Panchanama concluded in a peaceful manner at 13:00 hrs on 01.12.2023.

Before me,

(Sumit Kumar)
Superintendent (AIU)
Customs, SVPIA, Ahmedabad

Pancha 1

Pancha 2

Mushahid

(Shri Ansari Mushahid Husain Akthar Husain)

ANNEXURE 'B'

VALUATION CERTIFICATE OF ONE GOLD BAR EXTRACTED FROM BROWN COLOURED SEMI SOLID SUBSTANCERE RECOVERED FROM MUSHAHID HUSAIN AKHTAR HUSAIN ANSARI AT SVPI AIRPORT, AHMEDABAD ON 01/12/2023.

Certificate No: 927/2023-24

Dated: 01/12/2023.

This is to certify that I have checked and examined the 1 Piece of Gold Bar weighing **495.870** Grams derived from semi solid substance consisting of Gold & Chemical mixed having Gross weight is **533.860** (with Capsule Covered with Black Tape) 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. 89/2023-Customs (N.T.) dated 28.11.2023 (gold) and Notification No. 84/2023- Customs (N.T.) dated 16.11.2023 (exchange rate), the calculation of total market value based on the unit market value of gold @ **64680** 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 @ **55421.90** 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	495.870	999.0 24Kt	3207287	2748206
	Total	1	495.870		3207287	2748206

Place: Ahmedabad

Date: 01/12/2023



Mushahid, V. Ansari
01/12/23

(SONI KARTIKEY VASANTRAI)

Qr: Certificate-No:927/2023-24 Dated:01.12.2023 The Deputy Commissioner (AJU) SVPI Customs Ahmedabad Recovered From
Mushahid Husain Akhtar Husain Ansari

mushahid

P. Brand

P.2 Sakshi

ANNEXURE 'A'

Dated: 01/12/2023

Detailed Primary Verification Report of Brown Coloured Semi Solid Substance

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

It was informed that the Passenger **Mushahid Husain Akhtar Husain Ansari** Passport No. **W2517790**, residing at, Flat No.3, Kunal Appt., Rahanuma Colony, Wadala Road, Nashik, Maharashtra, India, travelling by Indigo, Flight No: 6E 1478 Arrived on: 01/12/2023 from Dubai to Ahmedabad, Customs Official Found Suspicious One Capsule Covered with Black Tape containing some paste material having Weight **533.860 Grams**. 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 Dated: 01/11/2023. The Process of extraction of gold is carried out in presence of Customs Officers, Pax & Panchas at KV Jewels, Ahmedabad on today i.e 01/12/2023.

Mushahid Husain Ansari
01/12/2023

(SONI KARTIKEY VASANTRAI)



P.1 Deinud

Mushahid

P.2 Sakshi



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



www.kvjewels.in



info@kjewels.in



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

Statement of Mr. Ansari Mushahid Husain Akthar Husain, (Mobile No. +919702271433, aged 40 years (DOB 05.02.1983), holding an Indian Passport Number No. W2517790, residing at Flat No.3, Kunal Aptt., Rahanuma Colony, Wadala Road, Nashik, Maharashtra - 422006 recorded under Section 108 of the Customs Act, 1962 before the Superintendent (AIU), Customs, SVPI Airport, Ahmedabad on 01.12.2023.

I, Mr. Ansari Mushahid Husain Akthar Husain (Mobile No. +919702271433, aged 26 years (DOB 05.02.1983), holding an Indian Passport Number No. W2517790, residing at Flat No.3, Kunal Aptt., Rahanuma Colony, Wadala Road, Nashik, Maharashtra - 422006 present myself before you today on 01.12.2023 in response to the summons bearing DIN No. CBIC-DIN-20231271MN0000555EE5 dated 01.12.2023 issued to me under Section 108 of the Customs Act, 1962. Before giving my statement, I have been explained the provisions of Section 108 of the Customs Act, 1962, wherein, I have been made to understand that I have to give my true and correct statement. I have been explained that if my statement is found to be false or incorrect, action can be taken against me under the provisions of the Indian Penal Code. I have also been explained that my statement can be used as legal evidence against me or any other person in the Court of law. Now, I give my statement 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 involved in the trading of garments at Nasik and Bhivandi, Maharashtra.

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

Ans: I live with my family having, my wife and one son and one daughter. My wife is a house wife, at present my son is 3 years old and my daughter is seven months old.

Q-3:- What is your qualification and your monthly income?

Ans: I have studied 12th standard. My monthly income is approx Rs. 35,000/-

Q.4:- Please explain regarding your overseas travels?

Ans: I have frequently visited Dubai and other places outside India during the last two to three years. This time I went to Dubai on 04.11.2023. In Dubai I stayed in the hotel room which was booked by myself at Dehra, Dubai. I had to come back to India on 01.12.2023. My return ticket from Dubai to Ahmedabad also booked by myself.

Before me,

Mushahid


Superintendent, Customs (AIU)

Rekha B. Wainwale

(Ansari Mushahid Husain Akthar Husain)

Q.5. Please give the details whether someone give you this capsule of semi-solid substance of gold and chemical mix which is concealed inside the innerwear worn by you?

Ans:- This capsule of semi-solid substance of gold and chemical mix which is concealed inside my innerwear was given by my friend who lives in Dubai and his name is Ahmed Bhai.

Q.6 Whether you know that bringing of gold or handing and taking over of the gold in an illegal way is an offense?

Ans: Yes, I know bringing of gold or handing and taking over of the gold in an illegal way is an offense.

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 carried one capsule consisting semi-solid substance of gold and chemical mix covered with black tape hidden inside my innerwear.

Q.8. Please narrate the events on 01.12.2023 at the time of arrival at Ahmedabad Airport?

Ans:- On arrival at SVPI Airport at Ahmedabad at about 09:15 AM I was intercepted by AIU Officers when I tried to exit through green channel with one hand bag and two trolley bag. During my personal search and interrogation by the AIU Officers, I confessed that I have hidden one capsule consisting semi-solid substance of gold and chemical mix covered with black tape hidden inside my innerwear, having gross weight 533.860 Grams. The said gold items was taken by the officers to the govt. approved Valuer, who in my presence tested and reported that one gold bar recovered from the concealed gold item which is having weight 495.870 Grams, having tariff value of Rs. 27,48,206/- and market value of Rs. 32,07,287/-. The said gold bar was seized by the officers under Panchnama dated 01.12.2023 under the provision of Customs Act, 1962. I state that I have been present during the entire course of the Panchnama dated 01.12.2023 and I confirm the events narrated in the said panchnama drawn on 01.12.2023 at Terminal -2, SVPI Airport, Ahmedabad. In token of its correctness I have put my dated signature on the said Panchnama.

Q.10:- Please state specifically why you had opted for green channel without declaring the dutiable goods?

Ans: I state that I am aware that smuggling of gold without payment of customs duty is an offence. Since, I was aware of the concealment of one capsule consisting semi-solid substance of gold and chemical mix covered with black tape hidden inside my innerwear but I did not make any declarations in this

Before me,

mushahid

(Ansari Mushahid Husain Akthar Husain)


Superintendent, Customs (AIU)

Rekha B Namrata

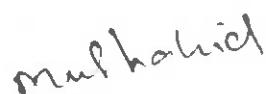
In this regard, I confirm the recovery of 495.870 Grams, having tariff value of Rs. 27,48,206/- and market value of Rs. 32,07,287/- of the said 1 gold bar recovered from me which is hidden inside my trolley bag by me under the Panchnama dated 01.12.2023. I have opted for green channel so that I can attempt to smuggle the gold without paying customs duty.

Q.11. To whom the consignment of gold was supposed to handover after reaching Ahmedabad?

Ans. After reaching in Ahmedabad on 01.12.2023, this is to be handed over by me to a person who was coming at the SVPIA at the time of arrival of the flight 6E-1478 on 01.12.2023. I don't know the person who was coming at the outside of the SVPIA, I was paid for this Rs 10,000/- by my friend who lives in Dubai.

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 herein 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 recorded as per my say and my above statement is true and correct.

Before me,



(Ansari Mushahid Husain Akthar Husain)

Superintendent, Customs (AIU)






**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/10-201/AIU/B/2023-24

Date: 01.12.2023

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

In exercise of power conferred under sub-section (1) of Section 110 of the Customs Act, 1962, I, the undersigned, order to place 1 cut pieces Gold Bars net weighing 495.87 Grams having purity of 999.0/24KT, having Tariff Value is Rs. 27,48,206/- (Rupees Twenty Seven Lakh Forty Eight Thousands Two Hundred Six only) and Market value of Rs. 32,07,287/- (Rupees Thirty Two Lakh Seven Thousand Two Hundred Eighty Seven only) smuggled by Mr Ansari Mushahid Husain Akthar Husain 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 Mr Ansari Mushahid Husain Akthar Husain form of one capsule of semi solid Substance of gold and chemical mix concealed inside the innerwear worn by the passenger totally weighing 533.86 grams derived/recovered from the passenger by way of concealment of one capsule of semi-solid Substance of gold and chemical mix concealed inside the innerwear during the course of Panchnama dated 01.12.2023 drawn at SVPI Airport, Ahmedabad.

2. The gold which was recovered from Mr. Ansari Mushahid Husain Akthar Husain is being seized as under:

Sl No.	Details of Items	PCS	Net Weight in Gram	Purity	Market Value (Rs.)	Tariff Value (Rs.)
1.	1 Cut Gold Bars (processed as per panchnama)	1	495.87	999.00. 24 Kt.	32,07,287/-	27,48,206
	Total	1	495.87	999.00. 24 Kt.	32,07,287/-	27,48,206

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 1 gold bar, net weighing 495.87 grams which was concealed as one capsule of semi solid Substance of gold and chemical mix concealed inside the innerwear worn by the passenger, 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 : 01.12.2023
Place: SVPI Airport,Ahmedabad

(Rekha B. Umadevi)
Deputy Commissioner, Customs
SVPI Air Port
Ahmedabad