



प्रधान आयुक्त का कार्यालय, सीमाशुल्क, अहमदाबाद

"सीमा शुल्क भवन", पहली मंजिल, पुराने हाईकोर्ट के सामने, 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 Ebrahim Abubakar Markkeni, (D.O.B: 10.06.1965)
(hereinafter referred to as the said "passenger/Noticee"), residential address as per passport is Noori Manzil, PO Bekur, Via Mangalpady, Kasargod, Kerala-671322, India, holding Indian Passport No. X9004483, arrived by Indigo Flight No. 6E1478 from Dubai to Ahmedabad on 17.08.2023 (Seat No: 5 F) at Sardar Vallabhbhai Patel International Airport (SVPIA), Terminal-2, Ahmedabad. Based on suspicious movement, the passenger was intercepted by the Air Intelligence Unit (AIU) officers, SVPIA, Customs, Ahmedabad while the passenger was attempting to exit through green channel without making any declaration to Customs, under Panchnama proceedings dated 17.08.2023 (**RUD - 01**) in presence of two independent witnesses for passenger's personal search and examination of his baggage. The passenger was carrying a paper cartoon box.

2. The officers asked the passenger whether he was anything dutiable or restricted items declarable before to the Customs authorities, to which the said passenger replied in negative. The officers informed the passenger that he would be conducting his personal search and detailed examination of his baggage. The officers offered their personal search to the passenger, but the passenger denied the same politely. Then officers asked the passenger whether he wanted to be checked in presence of the Executive Magistrate or the Superintendent (Gazetted officer) of Customs, in reply to which the passenger in presence of two independent witnesses gave his consent to be searched in presence of the Superintendent of Customs. The

passenger was asked to walk through the Door Frame Metal Detector (DFMD) machine after removing all the metallic objects he was wearing on his body/ clothes. Thereafter the passenger, removed the metallic substances from his body such as mobile, purse etc., and kept it in a tray placed on the table there and after that he was asked to pass through the Door Frame Metal Detector (DFMD) machine and while he passed through the DFMD Machine, However, no beep sound was heard indicating there was nothing objectionable/ metallic substance on his body/ clothes. Further, the officers scanned the cartoon box of the passenger in X-ray baggage scanning machine (BSM) installed near the green channel counter at terminal-2 of SVPI, Ahmedabad in which some suspicious items were seen. The AIU officers ask the passenger to open his cartoon box, in which various cosmetic boxes named as "Gore Cream" on covers has been found, further, on opening the above said "Gore Cream" box, it has been found that cigarette boxes have been concealed inside these cosmetic boxes. On opening all the boxes, 25 such boxes of cigarette having brand name "Sign Lights" on the box has been found, on further opening of the packing Brand Name "Gold Flake" has been displayed, which contains 20 packages having 10 cigarettes each. On being asked about these cigarettes, the passenger admitted that the Cigarettes were purchased from Dubai and further stated that he doesn't have any bill for these Cigarettes and stated that the price of the Cigarette is Rs.15.75/ (10 Cigarette) pack.

Thereafter, the AIU officers takes the stock of the Cigarette packs found, which is as under :

S. No.	Item- Description	Total no. of packet	Total No. Of packets containing 10 small packets in each packet	price per pack	Total value of Goods.
1	Cigarette (Gold Flakes)	25	500	15.75/-	7875/-

Further, The AIU officers thoroughly scrutinized the empty Carton box, while scrutinizing in detail the officers observed that all the vertical sides of the box are thicker than the usual Carton Boxes. Further, the officers unwrapped the inner thin layers of the vertical

walls of the Carton box and found some thick blue color carbon paper and some golden color powder in between Carbon paper and Carton box wall. Further, the AIU officers asked Shri Ebrahim Abubakar Markkeni about the golden color powder to which he replied that he has converted approx. 250 gm Gold Bar into Powder form concealment in corrugated box for smuggling the same to India without payment of Duty.

2.2 Thereafter, the AIU officer called the Government Approved Valuer and informed him that 04 powdered form golden sheets along with carbon paper had been detected from a passenger and the passenger had informed that it was gold in the powder form and hence, he needed to come to the Airport for testing and Valuation of the said material. In reply, the Government Approved Valuer informed the Customs (AIU) officer that the testing of the said material was only possible at his workshop as gold has to be extracted from such powdered form golden sheets form by melting them and also informed the address of his workshop. Accordingly, the officers, the panchas and the passenger visited his shop situated at 301, Golden Signature, Behind Ratnam Complex, Nr. National Handloom, C.G. Road, Ahmedabad-380006. Shri Kartikey Vasantrai Soni, the Government Approved Valuer weighed the said 04 powdered form golden sheets on his weighing scale and informed that it was weighing 610.030 grams. The photograph of the same is as under :

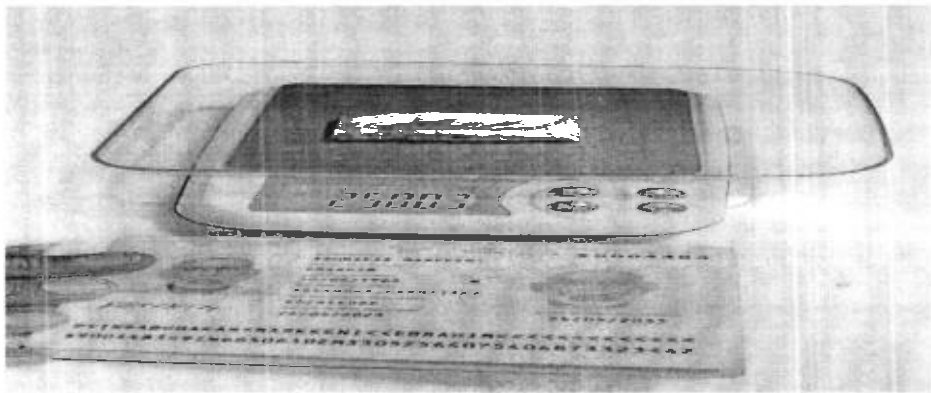


2.3 Thereafter, the Government approved valuer Shri Kartikey Vasantrai Soni started the process of converting the 04 powdered form golden sheets into solid gold. After completion of the procedure,

Government Approved Valuer informed that 1 Gold bar weighing 250.030 grams having purity 999.0/24 Kt. is derived from the 610.030 grams 04 powdered form golden sheets. After testing the said gold bar, the Government Approved Valuer confirmed that it was pure gold. Shri Soni Kartikey Vasantrai vide Certificate No. 378/2023-24 dated 17.08.2023 **(RUD - 02)** certified that the extracted gold bar is having purity 999.0/24kt and Market Value at Rs.15,07,681/- (Rupees Fifteen Lakhs Seven Thousand Six Hundred Eighty-One only) and tariff value at Rs.12,89,685/- (Rupees Twelve Lakhs Eighty-Nine Thousand Six Hundred Eighty-Five only). The value of the gold bar has been calculated as per the Notification No. 60/2023-Customs (N.T.) dated 17.08.2023 (gold) and Notification No. 57/2023-Customs (N.T.) dated 03.08.2023 (exchange rate). The details of item recovered from the passenger are as under:

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	610.030	250.030	999.0 24Kt.	15,07,681/-	12,89,685/-

The photograph of the extracted gold bar is as follows:-



2.4 The method of purifying, testing and valuation used by Shri Kartikey Vasantrai Soni was done in presence of the independent panchas, the passenger and the officers. All were satisfied and agreed with the testing and Valuation Certificate No: 379/2023-24 dated 17.08.2023 given by Shri Kartikey Vasantrai Soni and in token of the same, the Panchas and the passenger put their dated signature on the said valuation certificates.

3. The following documents produced by the passenger Shri Ebrahim Abubakar Markkeni were withdrawn under the Panchnama dated 17.08.2023:

Sr. No.	Passenger Name	Passport No.	Issued at	Validity
1.	Shri Ebrahim Abubakar Markkeni	X9004483	Kozhikode	25.05.2033

4. Accordingly, gold bar having purity 999.0/24 Kt. weighing **250.030** grams, derived from Two white colour metal wires comprising of gold and **500** cigarette packets (each packet contains 10 cigarettes) recovered from Shri Ebrahim Abubakar Markkeni was seized vide Panchnama dated 17.08.2023, under the provisions of Customs Act 1962, on the reasonable belief that the said gold bar and cigarettes in commercial quantity were smuggled into India by the said passenger with an intention to evade payment of Customs duty and accordingly the same were liable for confiscation under Customs Act, 1962 read with Rules and Regulation made thereunder.

5. A statement of Shri Ebrahim Abubakar Markkeni was recorded on 17.08.2023, under Section 108 of the Customs Act, 1962 (**RUD-03**), wherein he inter alia stated that -

- (i) he is engaged in trading in beauty cream from Dubai to various cities in Gujarat and lives in Kasargod, Kerala with his father and mother at Noori Manzil, PO Bekur, Via Mangalpady, Kasargod, Kerala-671322.
- (ii) he went to Dubai on 15.08.2023 for purchase of Beauty Cream and returned back on 17.08.2023 by Indigo Flight No. 6E 1478 from Dubai to Ahmedabad; that he had never indulged in any smuggling activity in the past and this was first time he had carried gold;
- (iii) In Dubai, he purchased corrugated boxes with concealment of gold approx. 250 grams and packed it with the cigarettes concealed in beauty cream boxes to sell the same to India; he admitted to the recovery of and 250.030 grams of gold found

in the form of concealment in side layers of corrugated boxes of him, valued at Rs.12,89,685/- (Tariff value) and Rs.15,07,681/- (Market Value) and 500 packets of cigarettes (each packet contains 10 cigarettes) concealed in beauty cream boxes packed inside corrugated boxes.

- (iv) he had been present during the entire course of the Panchnama dated 17.08.2023 and he confirmed the events narrated in the said panchnama drawn on 17.08.2023 at Terminal-2, SVPI Airport, Ahmedabad;
- (v) he was aware that smuggling of gold and cigarettes without payment of Customs duty is an offence; he was aware of the gold and cigarettes concealed inside the corrugated boxes, but he did not make any declarations in this regard with an intention to smuggle the same without payment of Customs duty. He confirmed the recovery of Gold totally weighing 250.030 grams having purity 999.0/24 KT valued at Rs.12,89,685/- (Tariff value) and Rs.15,07,681/- (Market Value) and 500 packets of cigarettes (each packet contains 10 cigarettes) from him under the Panchnama dated 17.08.2023; he had opted for green channel to attempt to smuggle the gold and cigarettes hidden inside the corrugated boxes without paying Customs duty.

6. The above-said gold bar weighing 250.030 grams having purity 999.0/24 KT valued at Rs. 12,89,685/- (Tariff value) and Rs.15,07,681/- (Market Value) and 500 packets of cigarettes (each packet contains 10 cigarettes), recovered from Shri Ebrahim Abubakar Markkeni, are attempted to be smuggled into India with an intent to evade payment of Customs duty by way of concealing the gold inside the inner sides/ walls of corrugated box and cigarettes inside the boxes of beauty cream, which is clear violation of the provisions of Customs Act, 1962. Thus, on a reasonable belief that the Gold bar weighing 250.030 grams and 500 packets of cigarettes which are in commercial quantity attempted to be smuggled by Shri Ebrahim Abubakar Markkeni, are liable for confiscation as per the provisions of Section 111 of the Customs Act, 1962. Hence, the above said gold bar weighing 250.030 grams derived from 04 powdered form golden sheets

weighing 610.030 grams and 500 packets of cigarettes which are in commercial quantity were placed under seizure under the provision of Section 110 of the Customs Act, 1962 vide Seizure memo Order dated 17.08.2023. (**RUD - 04**) and Section 119 of Customs Act, 1962.

7. RELEVANT LEGAL PROVISIONS:

A. THE CUSTOMS ACT, 1962:

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

(22) *"goods" includes-*

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

C. THE CUSTOMS BAGGAGE DECLARATIONS REGULATIONS, 2013:

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

Contravention and violation of law:

8. It therefore appears that:

- (a) The passenger **Shri Ebrahim Abubakar Markkeni** had dealt with and knowingly indulged himself in the instant case of smuggling of gold into India. The passenger had improperly imported gold weighing **250.030** grams derived from 04 powdered form golden sheets weighing 610.030 grams and having Market Value at **Rs.15,07,681/-** (Rupees Fifteen Lakhs Seven Thousand Six Hundred Eighty-One only) and tariff value at **Rs.12,89,685/-** (Rupees Twelve Lakhs Eighty-Nine Thousand Six Hundred Eighty-Five only). The said 04 powdered form golden sheets were concealed inside the sides of the corrugated box by the passenger and not declared to Customs. The passenger opted green channel to exit the Airport with deliberate intention to evade the payment of Customs Duty and fraudulently circumventing the restrictions and prohibitions imposed under the Customs Act 1962 and other allied Acts, Rules and Regulations. Thus, the element of *mens rea* appears to have been established beyond doubt. Therefore, the improperly imported gold bar weighing 250.030 grams of purity 999.0/24 Kt. by Shri

Ebrahim Abubakar Markkeni by way of concealment and without declaring it to the Customs on arrival in India cannot be treated as bonafide household goods or personal effects. The passenger has thus contravened the Foreign Trade Policy 2015-20 and Section 11(1) of the Foreign Trade (Development and Regulation) Act, 1992 read with Section 3(2) and 3(3) of the Foreign Trade (Development and Regulation) Act, 1992.

- (b) The passenger Shri Ebrahim Abubakar Markkeni had dealt with and knowingly indulged himself in the instant case of smuggling of cigarettes into India. The passenger had improperly imported **500** packets of cigarettes (each packet contains 10 cigarettes) concealed in the boxes of beauty creams and not declared to the Customs. The passenger opted green channel to exit the Airport with deliberate intention to evade the payment of Customs Duty and fraudulently circumventing the restrictions and prohibitions imposed under the Customs Act, 1962 and other allied Acts, Rules and Regulations. Thus, the element of *mens rea* appears to have been established beyond doubt. Therefore, the improperly imported cigarettes in commercial quantity by Shri Ebrahim Abubakar Markkeni by way of concealment and without declaring it to the Customs on arrival in India cannot be treated as bonafide household goods or personal effects. The passenger has thus contravened the Foreign Trade Policy 2015-20 and Section 11(1) of the Foreign Trade (Development and Regulation) Act, 1992 read with Section 3(2) and 3(3) of the Foreign Trade (Development and Regulation) Act, 1992.
- (c) By not declaring the value, quantity and description of the goods imported by him, the said passenger violated the provision of Baggage Rules, 2016, read with the Section 77

of the Customs Act, 1962 read with Regulation 3 of Customs Baggage Declaration Regulations, 2013.

- (c) The improperly imported gold and cigarettes by the passenger Shri Ebrahim Abubakar Markkeni found concealed inside the sides of the corrugated box and inside cream boxes respectively by the passenger, without declaring it to the Customs is thus liable for confiscation under Section 111(d), 111(f), 111(i), 111(j), 111(l) and 111(m) read with Section 2 (22), (33), (39) of the Customs Act, 1962 and further read in conjunction with Section 11(3) of Customs Act, 1962.
- (d) Shri Ebrahim Abubakar Markkeni by his above-described acts of omission and commission on his part has rendered himself liable to penalty under Section 112 of the Customs Act, 1962.
- (e) As per Section 123 of Customs Act 1962, the burden of proving that the gold bar weighing 250.030 grams of purity 999.0/24 Kt. and having Market Value at Rs.15,07,681/- (Rupees Fifteen Lakhs Seven Thousand Six hundred and eighty-One only) and tariff value at Rs.12,89,685/- (Rupees Twelve Lakhs Eighty-Nine Thousand Six Hundred and Eighty Five only), derived from 04 powdered form golden sheets weighing 610.030 grams concealed inside the sides of the corrugated box and 500 cigarettes packets (each contain 10 cigarettes) concealed inside cream boxes by the passenger without declaring it to the Customs, is not smuggled goods, is upon the passenger Shri Ebrahim Abubakar Markkeni.

9. Now, therefore, Shri Ebrahim Abubakar Markkeni, residing at Noori Manzil, PO Bekur, Via Mangalpady, Kasargod, Kerala-671322, India, holding Indian Passport No. X9004483, is hereby called upon to

show cause in writing to the Additional Commissioner of Customs, SVPI Airport, Ahmedabad having his office at Custom House, Nr. All India Radio, Income Tax Circle, Navrangpura, Ahmedabad, as to why:

- (i) One Gold Bar weighing 250.030 grams of purity 999.0/24 Kt. and having Market Value at **Rs.15,07,681/-** (Rupees Fifteen Lakhs Seven Thousand Six hundred and eighty-One only) and tariff value at **Rs.12,89,685/-** (Rupees Twelve Lakhs Eighty-Nine Thousand Six Hundred and Eighty Five only), derived from 04 powdered form golden sheets weighing 610.030 grams concealed inside the sides of the corrugated box by the passenger and placed under seizure under panchnama proceedings dated 17.08.2023 and Seizure Memo Order dated 17.08.2023, 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) **500** packets of Cigarettes containing 10 cigarettes each concealed inside the boxes of gore cream found in corrugated box by the passenger and placed under seizure under panchnama proceedings dated 17.08.2023 and Seizure Memo Order dated 17.08.2023, 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;
- (iii) Penalty should not be imposed upon the passenger, under Section 112 of the Customs Act, 1962, for the omissions and commissions mentioned hereinabove.

10. Shri Ebrahim Abubakar Markkeni is further required to state specifically in the written reply as to whether he wishes to be heard in person before the case is adjudicated. If no specific mention is made about this in the written reply, it shall be presumed that he does not

wish to be heard in person. He should produce at the time of showing cause, all the evidences which he intends to rely upon in defense.

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

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

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

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

Vishal
21.12.23

(Vishal Malani)

af

Additional Commissioner
Customs, Ahmedabad

F. No. VIII/10-153/SVPIA-D/O&A/HQ/2023-24
DIN : 20231271MN0000419842

Date : 21.12.2023

BY SPEED POST:

To,
Shri Ebrahim Abubakar Markkeni,
Noori Manzil, PO Bekur, Via Mangalpady,
Kasargod, Kerala-671322, India.

Annexure 'A'

List of documents relied upon in the notice to Show cause Notice issued to Shri Ebrahim Abubakar Markkeni, Noori Manzil, PO Bekur, Via Mangalpady, Kasargod, Kerala-671322, India, for attempting to smuggle One Gold Bar weighing 250.030 grams:

Sr. No	Document	Remarks
1	Panchnama drawn on 17.08.2023 at SVP International Airport, Ahmedabad.	Copy enclosed
2.	Valuation certificate No. 379/2023-24 dated 17.08.2023 issued by Shri Karitkey Soni, Government Approved Valuer.	Copy enclosed
3.	Statement dated 17.08.2023 of Shri Ebrahim Abubakar Markkeni.	Copy enclosed
4.	Seizure memo Order dated 17.08.2023 issued under Section 110(1) & (3) of the Customs Act, 1962 in respect of the gold bar weighing 250.030 grams.	Copy enclosed

Copy to:

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

**PANCHANAMA DATED 17.08.2023 DRAWN IN THE ARRIVAL HALL OF
TERMINAL 2 OF SVPI AIR PORT, AHMEDABAD**

S. No.	Name & Address of the Panchas	Age	Occupation
1	Dhruvil Shah B-55, Adhar Society, Near Nalanda Water Tank, Waghodia Road, Vadodara-390019	26	Service
2	Shikha Pawar A-301/A, Darshan Appartment, Hansol, Ahmedabad,	33	Service

We the above named panchas are called by a person at around 10:00 hours of today i.e. on the 17.08.2023, who introduces himself as Shri Ajay, Inspector, SVPI Airport, Ahmedabad by showing his identity card and requests us to remain present as panchas during the course of personal and baggage search proceedings against passengers, that he and their other colleagues are going to conduct. Further, the AIU officer also introduces other officer namely Shri Himanshu Garg, Deputy Commissioner, Smt. Sangeeta Adhikari and Shri B N Doria, both Superintendent, from Customs, Air Intelligence Unit, SVPI Airport, Ahmedabad. The AIU officers informs us that Shri Ebrahim Abubakar Markkeni & Shri Shuhaib Muhammad Ammangod have opted for green channel at arrival hall of terminal-2 of Sardar Vallabhbhai Patel International Airport (SVPI), Ahmedabad but on suspicious movement of the passenger, through checking of the passengers as well as examination of their baggage are required and requests us to remain present as panchas during the course of personal and baggage search proceedings of Shri Ebrahim Abubakar Markkeni & Shri Shuhaib Muhammad Ammangod. We the aforesaid panchas give our consent to remain present as independent witness in the said proceedings.

On being asked about their identity by the AIU officers, one passenger identifies himself as Shri Shuhaib Muhammad Ammangod aged 27 years and shows his Passport which is an Indian Passport bearing No. P8838050 and another passenger identifies himself as Shri Ebrahim Abubakar

Before me,

[Signature]
17/8/23

(B N Doria)
Superintendent (AIU)
SVPI Airport, Ahmedabad

Pancha 1. *[Signature]* 17/8/23

Pancha 2. *[Signature]* 17/8/23

(Shri Ebrahim Abubakar Markkeni & Shri Shuhaib Muhammad Ammangod)
(Pax)

EBRAHIM

17/8/23

84.
17/08/23

Markkeni aged 58 years and shows his Passport which is an Indian Passport bearing No. X9004483. The said passengers inform the officers that they have travelled by Indigo Flight No. 6E1478 from Dubai to Ahmedabad on 17.08.2023 and shows their Boarding Passes bearing Seat no. 14F and 5F respectively. We, the Panchas observe that the said passengers have one large Cartoon box wrapped with thin polythene paper and one black colour shoulder bag as cabin baggage.

In the presence of we the panchas, the AIU Officers ask the said passengers, if they have anything dutiable or restricted/prohibited items declarable before the Customs, in reply to which they deny.

The AIU officer informs the passengers that he along with their accompanied officers will be conducting their personal search and detailed examination of their baggage. Here, the AIU officers offer their personal search to which the paxes politely decline.

Now, the luggage of Shri Ebrahim Abubakar Markkeni & Shri Shuhaib Muhammad Ammangod passed through the X-Ray Baggage Scanning Machine, the officers noticed some suspicious items in their paper cartoon boxes. The AIU officers ask the passengers to open their bag one by one. In reply of which firstly, Shri Shuhaib Muhammad Ammangod opens his bag in which various cosmetic boxes named as "Gore Cream" on covers has been found, further, on opening the the above said "Gore Cream" box, it has been found that cigarette boxes has been concealed inside these cosmetic boxes. On opening all the boxes, 25 such boxes of cigarette having brand name "Sign Lights" on the box has been found, on further opening of the packing Brand Name "Gold Flake" has been displayed, which contains 20 packages having 10 cigarettes each.

The AIU officers ask Shri Shuhaib Muhammad Ammangod whether these Cigarette were purchased from Dubai to which he admits that the Cigarettes were purchased from Dubai. The AIU officers then ask the pax to produce the bill of the Cigarette purchased at the Dubai. To which, the pax replies that he doesn't have any bill for these Cigarettes.

Before me,

[Signature]
17/8/23

(B N Dorja),
Superintendent (AIU)
SVPI Airport, Ahmedabad

(Shri Ebrahim Abubakar Markkeni & Shri Shuhaib Muhammad Ammangod)
(Pax)

EBRAHIM

17/8/23

Pancha 1. *[Signature]* 17/8/23

Pancha 2. *[Signature]* 17/8/23

17/08/23

Now, the AIU officers, in presence of we the panchas, ask the passengers about the price of the Cigarette purchased, which the passengers replied that the price of the Cigarette is Rs. 15.75/(10 Cigarette) pack

Further, The AIU officers has started thoroughly scrutinizing the empty Carton box, while scrutinizing in detail the officers observed that all the vertical sides of the box are thicker than the usual Carton Boxes. Further, the officers start unwrapping the inner thin layer of the vertical walls of the Carton box and has found some thick blue color carbon paper and some golden color powder in between Carbon paper and Carton box wall. Further, the AIU officers asks Shri Shuhaib Muhammad Ammangod about the golden color powder to which he replies that he has converted approx. 230-240 gm Gold Bar into Powder form concealed in corrugated box for smuggling the same to India without payment of Duty.

Thereafter, the AIU officers takes the stock of the Cigarette packs found, which is as under-

S. No.	Item-Description	Total no. of packet	Total No. Of packets containing 10 small packets in each packet	price per pack	per	Total value of Goods.
1	Cigarette (Gold Flakes)	25	500	15.75		7875

The travelling documents produced by the said passenger are as under:-

1. Boarding Pass, in original, Seat No. 14F, from Dubai to Ahmedabad of Indigo Flight No. 6E1478.

Before me,

[Signature]
17/8/23

(B N Doria)
Superintendent (AIU)
SVPI Airport, Ahmedabad

(Shri Ebrahim Abubakar Markkeni & Shri Shuhaib Muhammad Ammangod)
(Pan)

EBRAHIM
17/8/23

Pancha 1, *[Signature]* 17/8/23

Pancha 2, *[Signature]* 17/8/23

[Signature]
17/08/23

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2. Photocopy of stamped pages of Indian Passport No. P8838050 in the name of Mr. Shuhaib Muhammad Ammangod issued on 24.04.2017 and valid up to 23.04.2027 and

Similarly, now the luggage of Mr. Ebrahim Abubakar Markkeni is passed through the X-Ray Baggage Scanning Machine, there also the officers noticed some suspicious items in one of their bag (corrugated box). The AIU officers ask the passenger to open the bag, the passenger opens his bag and on search of the bag, AIU officers find several cosmetic boxes named as "Gore Cream" on cover boxes, on further opening the above said "Gore Cream" box, it has been found that cigarette boxes has been concealed inside these corrugated boxes. On opening all the boxes, 25 such boxes of cigarette having brand name "Sign Lights" on the box has been found, on further opening of the packing Brand Name "Gold Flake" has been displayed, which contains 20 packages having 10 cigarettes each.

The AIU officers ask Shri Ebrahim Abubakar Markkeni whether these Cigarettes were purchased from Dubai to which he admits that the Cigarettes were purchased from Dubai. The AIU officers then ask the pax to produce the bill of the Cigarette purchased at the Dubai. To which, the pax replies that he doesn't have any bill for these Cigarette.

Now, the AIU officers, in presence of we the panchas, ask the passengers about the price of the Cigarette purchased, which the passengers reply that the price of the Cigarette is Rs.15.75/(10 Cigarette) pack.

Further, The AIU officers has started thoroughly scrutinizing the empty Carton box, while scrutinizing in detail the officers observed that all the vertical sides of the box are thicker than the usual Cartoon Boxes. Further, the officers start unwrapping the inner thin layer of the vertical walls of the Carton box and has found some thick blue color carbon paper and some golden color powder in between Carbon paper and Carton box wall. Further, the AIU officers asks Ebrahim Abubakar Markkeni about the golden color powder to which he replies that he has converted approx. 230-

Before me,

MB
17/8/23

(B N Doria)
Superintendent (AIU)
SVPI Airport, Ahmedabad

(Shri Ebrahim Abubakar Markkeni & Shri Shuhaib Muhammad Ammangod)
(Pax)

EBRAHIM

17/8/23

Pancha 1

Shuhaib
17/8/23

Pancha 2

Shuhaib
17/8/23

17/08/23

240 gm Gold Bar into Powder form to conceal it from the customs officer for smuggling the same to India without payment of Duty.

Thereafter, the AIU officers takes the stock of the Cigarette packs found, which is as under-

S. No.	Item- Description	Total no. of packet	Total No. Of packets containing 10 small packets in each packet	price per pack	Total value of Goods.
1	Cigarette Flakes (Gold)	25	500	15.75/-	7875/-

The travelling documents produced by the said passenger are as under:-

1. Boarding Pass, in original, Seat No. 5F; from Dubai to Ahmedabad of Indigo Flight No. 6E1478.
2. Photocopy of stamped pages of Indian Passport No. X9004483 in the name of Mr. Ebrahim Abubakar Markkeni issued on 26.05.2023 and valid up to 25.05.2033.

Thereafter, the officer calls the Government Approved Valuer and informs him that 08 powdered form golden sheets along with carbon paper has been has been detected from two passengers (04-04 from each) and the passengers have informed that it is gold in the powder 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 (AIU) officer that the testing of the said material is only possible at his workshop as gold

Before me,

[Signature]
17/8/23

(B N Doria)
Superintendent (AIU)
SVPI Airport, Ahmedabad

Pancha 1. *[Signature]* 17/8/23

Pancha 2. *[Signature]* 17/8/23

(Shri Ebrahim Abubakar Markkeni & Shri Shuhail Muhammad Ammanged)
(Pass)

EBRAHIM
17/8/23

[Signature]
17/08/23

Page 6 of 17
has to be extracted from such semisolid paste material form by melting it and also informs the address of his workshop.

Thereafter, at around 12:30 pm 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 301, Golden Signature, Behind Ratnam Complex, Nr. National Handloom, C.G. Road, Ahmedabad-380006.

On reaching the above referred premises, the AIU officer introduces the panchas as well as the passengers to one person named Mr. Kartikey Vasantrai Soni, Government Approved Valuer. Here, after observing the sheets, Mr. Kartikey Vasantrai Soni informs that these sheets are having Gross Weight of 584.690. On the basis of verification of semi solid substance he recommends for testing of the said substance and extraction of Gold thereon. Further, he states that 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 with Chemical. Then, Mr. Kartikey Vasantrai Soni starts the process of converting the said semi solid substance that belongs to Shri Shuhaib Muhammad Annanged into Pure gold. The said substance in liquid state is taken out of furnace, and poured in a bar shaped plate and after cooling for some time, it becomes yellow coloured solid metal in form of a bar. After completion of the procedure, Government Approved Valuer informs that Gold bar weighing 236.55 Grams having purity 999.0/24kt is derived from the Semi solid substance recovered from the Carton box sheets.

Before me,

MB
17/8/23

(B N Doria)
Superintendent (AIU)
SVPI Airport, Ahmedabad

(Shri Ebrahim Abubakar Markkeni & Shri Shuhaib Muhammad Annanged)
(Pay)

EBRAHIM

17/8/23

Pancha 1.

Pancha 1
17/8/23

Pancha 2.

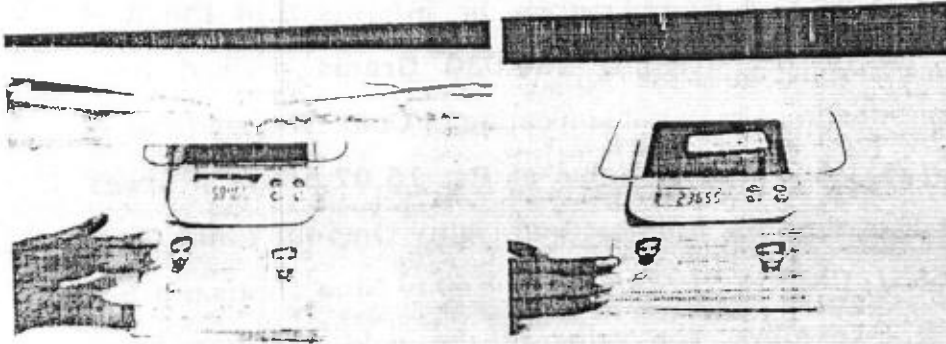
Pancha 2
17/8/23

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After testing the said yellow coloured metal, the Government Approved Valuer confirms that it is pure gold. Further, he informs that the said recovered gold bar having net weighing **236.55 Grams** derived from semisolid/paste/dust substance material consisting of Gold. The gold bar is having purity 999.0/24kt and Market Value at **Rs. 14,26,397/-** (Rupees Fourteen Lakhs Twenty Six Thousand Three Hundred and Ninety Seven only) and tariff value at Rs. 12,20,153/- (Rupees Twelve Lakhs Twenty Thousand One Hundred and Fifty Three only). The value of the gold bar has been calculated as per the Notification No. 33/2022-Customs (N.T.) dated 13.04.2022 (gold) and Notification No. 32/2022-Customs (N.T.) dated 07.04.2022 (exchange rate).

Then, the AIU officer placed the recovered gold bar derived from yellow powder consisting of Gold on a table and photograph of it which is as follows:-



The details of gold given below:

Sl. No.	Details of Items	PCS	Gross Weight In Gram	Net Weight in Gram	Purity	Market Value (Rs.)	Tariff Value (Rs.)

Before me,

[Signature]
17/8/23

(B N Doria)
Superintendent (AIU)
SVPI Airport, Ahmedabad

(Shri Ebrahim Abubakar Markkeni & Shri Shuhaib Muhammad Ammangod.)
(Pax)

Pancha 1. *[Signature]* 17/8/23

Pancha 2.

[Signature] 17/8/23

[Signature]

17/08/2023

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17/8/23

1.	Gold bar	1	584.690	236.550	999.0 24Kt.	14,26,397/-	12,20,153/-
	Total	1	584.690	236.550	999.0 24Kt.	14,26,397/-	12,20,153/-

Similarly, 04 sheets of box containing semi solid substance that belongs to Shri Ebrahim Abubakar Markkeni are weighed and found 610.030 grams and then put into the furnace which turns into liquid material. The said substance in liquid state is taken out of furnace, and poured in a bar shaped plate and after cooling for some time, it becomes yellow coloured solid metal in form of a bar. After completion of the procedure, Government Approved Valuer informs that Gold bar weighing **250.030 Grams** having purity 999.0/24kt is derived from the Semi solid substance recovered from the Carton box sheets.

After testing the said yellow coloured metal, the Government Approved Valuer confirms that it is pure gold. Further, he informs that the said recovered gold bar having net weighing **250.030 Grams** derived from semisolid/paste/dust substance material consisting of Gold. The gold bar is having purity 999.0/24kt and Market Value at **Rs. 15,07,681/-** (Rupees Fifteen Lakhs Seven Thousand Six hundred and eighty One only) and tariff value at **Rs. 12,89,685/-** (Rupees Twelve Lakhs Eighty Nine Thousand Six Hundred and Eighty Five only). The value of the gold bar has been calculated as per the Notification No. 33/2022-Customs (N.T.) dated 13.04.2022 (gold) and Notification No. 32/2022-Customs (N.T.) dated 07.04.2022 (exchange rate).

Before me,

[Signature]
17/8/23

(B N Dorja)
Superintendent (AU)
SVPI Airport, Ahmedabad

(Shri Ebrahim Abubakar Markkeni & Shri Shuhail Muhammad Ammangod)
(Pax)

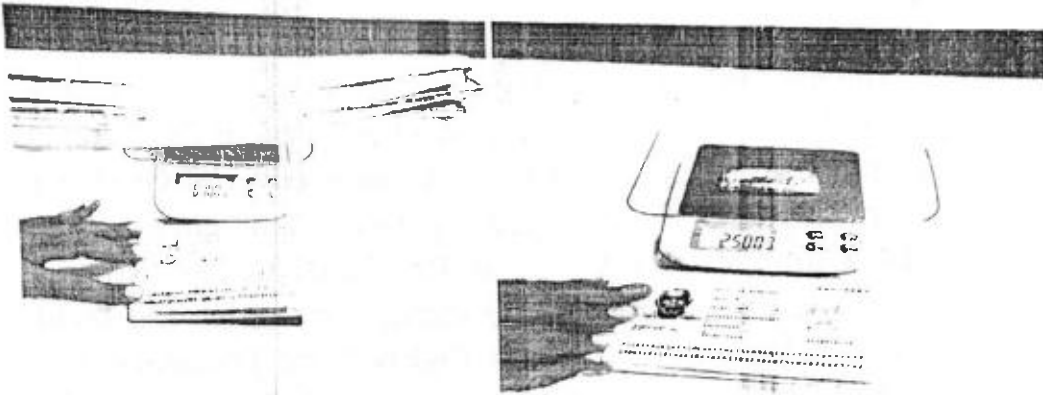
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Pancha 1. *[Signature]* 17/8/23

Pancha 2. *[Signature]* 17/8/23

Then, the AIU officer placed the recovered gold bar derived from yellow powder consisting of Gold on a table and photograph of it which is as follows:-



The details of gold given below:

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	610.030	250.030	999.0 24Kt.	15,07,681/-	12,89,685/-
	Total	1	610.030	250.030	999.0 24Kt.	15,07,681/-	12,89,685/-

After the proceedings of the extraction of gold at the workshop, we panchas, customs (AIU) officers and the passengers come back to the Airport in government vehicle along with the extracted gold bar at 06:00 pm on 17.08.2023.

Now, the AIU Officer shows the passengers Shri Ebrahim Abubakar Markkeni and Shri Shuhaib Muhammad Ammangod as well as us, the passenger manifest of Emirates Flight No. 6E1478, in which name of Shri

Before me,

MB
17/8/23

(B N Doria)
Superintendent (AIU)
SVPI Airport, Ahmedabad

(Shri Ebrahim Abubakar Markkeni & Shri Shuhaib Muhammad Ammangod)
(Pax)

Pancha 1. *Shyffie* 17/8/23

Pancha 2. *Shirka* 17/8/23.

EBRAHIM
17/8/23

Shy. 17/08/23

Ebrahim Abubakar Markkeni and Shri Shuhaib Muhammad Ammangod are mentioned. We the panchas put our dated signatures and the passengers also put their 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.

3. Now, the AIU Officers inform we the panchas as well as the passengers that the above said Cigarettes having market value of Rs. 7,875/- recovered from Shri Ebrahim Abubakar Markkeni & the recovered Gold bar of weighing 250.030 Grams derived from powder form. The gold bar is having purity 999.0/24kt and Market Value at Rs. 15,07,681/- (Rupees Fifteen Lakhs Seven Thousand Six hundred and eighty One only) and tariff value at Rs. 12,89,685/- (Rupees Twelve Lakhs Eighty Nine Thousand Six Hundred and Eighty Five only). The value of the gold bar has been calculated as per the Notification No. 33/2022-Customs (N.T.) dated 13.04.2022 (gold) and Notification No. 32/2022-Customs (N.T.) dated 07.04.2022 (exchange rate), and Cigarettes having market value of Rs. 7,875/- and recovered from Shri Shuhaib Muhammad Ammangod & the recovered Gold bar of weighing 236.550 Grams derived from powder form. The gold bar is having purity 999.0/24kt and Market Value at Rs. 14,26,397/- (Rupees Fourteen Lakhs Twenty Six Thousand Three Hundred and Ninety Seven only) and tariff value at Rs. 12,20,153/- (Rupees Twelve Lakhs Twenty Thousand One Hundred and Fifty Three only) are attempted to be smuggled into India which are contraband goods which is a clear violation of the provisions of Customs Act, 1962. Thus, the AIU officer inform that they have a reasonable belief that the said the Cigarettes and the Gold which were attempted to be smuggled by Mr. Shri Shuhaib Muhammad Ammangod and Ebrahim Abubakar Markkeni are liable for confiscation as per the provisions of Customs Act, 1962; hence, the same are being placed under seizure.

4. The officer, then, in presence of we the panchas and the said passengers, places the said Cigarette smuggled by Shri Shuhaib Muhammad Ammangod in the plastic bag and after placing the packing list

Before me,

[Signature] 17/8/23

(B N Doria),

Superintendent (AIU)

SVPI Airport, Ahmedabad

Pancha 1.

[Signature] 17/8/23

Pancha 2.

[Signature] 17/8/23

(Shri Ebrahim Abubakar Markkeni & Shri Shuhaib Muhammad Ammangod)
(Pan)

EBRAHIM

17/8/23

[Signature] 18/08/23

(Annexure-C1) on the same, ties it with white thread and seals it with the Customs lac seal in such a manner that same cannot be opened without tempering the Customs lac seal.

The officer, then, in presence of we the panchas and the said passengers, places the said Cigarette smuggled by Shri Ebrahim Abubakar Markkeni in the Plastic bag and after placing the packing list (Annexure-C2) on the same, ties it with white thread and seals it with the Customs lac seal in such a manner that same cannot be opened without tempering the Customs lac seal.

The officer, then, in presence of we the panchas and in the presence of the said passenger, places the said gold bar of 999.0/24kt purity weighing 236.550 grams belonging to Shri Shuhaib Muhammad Ammangod in one transparent plastic box and the same is sealed with the Customs lac seal.

The officer, then, in presence of we the panchas and in the presence of the said passenger, places the said gold bar of 999.0/24kt purity weighing 250.030 grams belonging to Shri Ebrahim Abubakar Markkeni in one transparent plastic box and the same is sealed with the Customs lac seal.

We, the above mentioned two panchas, the AIU officer and the passenger put our dated signature on both 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 Shri Shuhaib Muhammad Ammangod & Shri Ebrahim Abubakar Markkeni. The said sealed bags separately containing goods seized from Shri Shuhaib Muhammad Ammangod & Shri Ebrahim Abubakar Markkeni are handed over to the Ware House Incharge, SVPI Airport, Ahmedabad vide Ware House Entry No. 4830 & 4831 both dated 17.08.2023. 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 Shri Shuhaib Muhammad Ammangod & Shri Ebrahim Abubakar Markkeni.

Nothing else is seized or taken over from the passenger- Shri Ebrahim Abubakar Markkeni & Shri Shuhaib Muhammad Ammangod except what Before me.

Pancha 1. *Disyfic* 17/8/23

DNB
17/8/23

(B N Doria)
Superintendent (AIU)
SVPI Airport, Ahmedabad

Pancha 2. *Shircha* 17/8/23

(Shri Ebrahim Abubakar Markkeni & Shri Shuhaib Muhammad Ammangod)
(Pax)

Shf. 17/08/23

EBRAHIM
17/8/23

have been mentioned above in the Panchnama. The officers then offer their personal search to which the passengers deny saying that they have full trust in the AIU Officers. 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. We the panchas have gone through the above said Panchnama and the said Panchnama has been explained to the passengers by us in vernacular language and we all find that the Panchnama is recorded as per our say and is true and correct. After understanding the same, we, the panchas and the passengers put our dated signature on it. The Panchnama concluded in a peaceful manner **at 19:00 Hours on 17.08.2023**. We, both the passengers, have received one copy each of this Panchnama and in token of the same, we put our dated signature on all the pages of the Panchnama.

Before me,

[Signature] 17/8/23

(B N Doria)

Superintendent (AIU)

SVPI Airport, Ahmedabad

Pancha 1

[Signature] 17/8/23

Pancha 2

[Signature] 17/8/23

(This Panchnama is to be kept in the file of the case and a copy of the same to be sent to the concerned authorities for their information.)

EBRAHIM

17/8/23

[Signature]

17/08/23

ANNEXURE 'B'

VALUATION CERTIFICATE OF ONE GOLD BAR EXTRACTED FROM BROWN COLOURED SEMI SOLID SUBSTANCE RECOVERED FROM EBRAHIM ABUBAKAR MARKKENI AT SVPI AIRPORT, AHMEDABAD ON 17/08/2023

Certificate No: 379 / 2023-24

Dated: 17/08/2023

This is to certify that I have checked and examined 1 (One Piece) of Gold Bar weighing 250.030 Grams derived from Gold Paste with Ashes of Envelope having Gross Weight 275.350 Grams which is obtained after burning the Gold in Semi Solid paste material concealed inside Envelope of having Gross Weight 610.030 Grams. The details of purity of said Gold is certified in the table given below.

The market value of the aforesaid Gold & tariff value as per the Notification No. 60/2023- Customs (N.T.) dated 14.08.2023 (gold) and Notification No. 57/2023- Customs (N.T.) dated 03.08.2023 (exchange rate), the calculation of total market value based on the unit market value of gold @ 60300 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 @ 51581.20 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	250.030	999.0 24Kt	1507681	1289685
	Total		250.030		1507681	1289685

Place: Ahmedabad

Date: 17/08/2023



K. Vasantrai 17/08/23

(SONI KARTIKEY VASANTRAI)

Qr: Certificate-No.379-2023-24 Dated:17.08.2023 The Deputy Commissioner (Aiu) Svpi Customs Ahmedabad Recovered From Ebrahim Abubakar Markkeni

EBRAHIM
17/8/23

P1 *Shirke* 17/8/23

P2 *Shirke* 17/8/23



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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/10-69/AIU/D/2023-24

Date: 17.08.2023

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

Cigarettes having market value of Rs. 7,875/- and gold bar weighing 250.030 Grams having purity 999.0/24Krt, totally valued at Market Value at Rs. 15,07,681/- (Rupees Fifteen Lakhs Seven Thousand Six hundred and eighty One only) and tariff value at Rs. 12,89,685/- (Rupees Twelve Lakhs Eighty Nine Thousand Six Hundred and Eighty Five only) as on 17.08.2023 smuggled by Shri Ebrahim Abubakar Markkeni 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 Ebrahim Abubakar Markkeni in form of gold bars weighing 250.030 grams derived/recovered from semi solid Gold form by way of concealment in Carton Box inner sides by the passenger and same were recovered during the course of Panchnama dated 17.08.2023 drawn at SVPI Airport, Ahmedabad.

2. The gold which was recovered from Shri Ebrahim Abubakar Markkeni is being seized as under:

Sr. No.	Item particulars	Net Weight (in Grams)	Market Value (In Rs.)	Tariff Value (In Rs.)
1	24kt. Gold Bar 999.0 purity	250.030	15,07,681/-	12,89,685/-


The Cigarettes which were recovered from Shri Ebrahim Abubakar Markkeni are being seized as under:

S. No.	Item-Description	Total no. of packet	Total No. Of packets containing 10 small packets in each packet	price per pack	Total value of Goods.
1	Cigarette (Gold Flakes)	25	500	15.75/-	7875/-

Further, in exercise of powers conferred under sub-section (3) of Section 110 of the Customs Act, 1962, I, undersigned, order to place the gold bar and Cigarettes recovered from Shri Ebrahim Abubakar Markkeni under seizure on reasonable belief that the same were used for concealment of above mentioned gold and cigarettes which were attempted to be smuggled into India in violation of Section 77, Section 132 and Section 135, of the Customs Act, 1962.

Date : 17.08.2023

Place: SVPI Airport, Ahmedabad


17/8/23

(B. N. Doria)

Superintendent, Customs(AIU)
SVPI Air Port Ahmedabad.