



प्रधान आयुक्तका कार्यालय, सीमाशुल्क, अहमदाबाद

सीमाशुल्कभवन, "पहलीमंजिल पुरानेहाईकोटेकेसामने, नवरंगपुरा, अहमदाबाद – 380 009.
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SHOW CAUSE NOTICE (Issued under Section 124 of the Customs Act, 1962)

Shri Burhanuddin Kurbanhusen Hasam (hereinafter referred to as the said "passenger/ Noticee"), residential address as per passport is S/o- Shri Kurbanhusen Taiyabali Hasam, address 07, Sefiya Upmarg Kukshi, Kukshi, Dhar, Pin - 454331, Madhya Pradesh, holding Indian Passport No. Y9657240, arrived by Etihad Flight having number EY 286 on 22.03.2024 from Abu Dhabi to Ahmedabad Seat No. 10F on 22.03.2024 at Sardar Vallabhbhai Patel International Airport (SVPIA), Terminal-2, Ahmedabad. On the basis of specific input, the passenger was intercepted by the officers of DRI, AZU and 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 22.03.2024 (**RUD – 01**) in presence of 02 independent witnesses for passenger's personal search and examination of his baggage. The passenger was carrying a blue colored trolley bag as his Checked-in baggage.

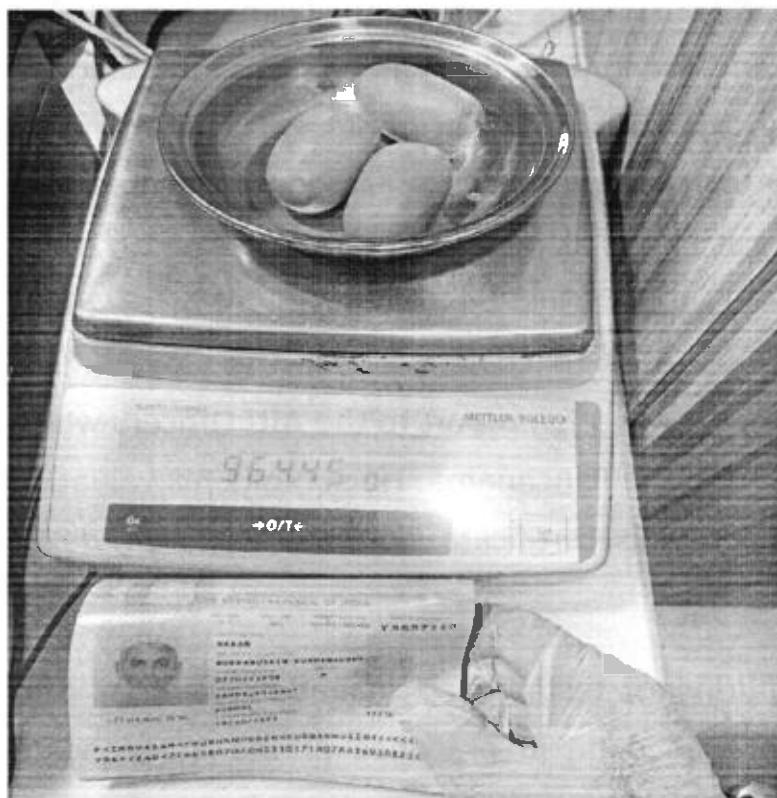
2. The officers asked the passenger whether he was carrying any contraband/dutiable goods in person or in baggage to which he denied. The officers informed the passenger that they would be conducting his personal search and detailed examination of his baggage. The officers offered their personal search to the passenger, but the passenger denied the same politely. Then the 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 02 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, no beep sound was heard indicating that nothing objectionable/ dutiable was on his body/ clothes. Further, the AIU officers asked the passenger to keep his baggage into X-Ray Baggage Scanning Machine installed near the Green Channel counter at terminal 2 of SVPI Ahmedabad. The passenger kept his baggage into X-Ray Baggage Scanning Machine for scanning of his baggage. On scanning of his baggage, no suspicious image appeared on the screen of the X-Ray machine.

Thereafter, the officers, in presence of the Panchas, asked the passenger whether he has concealed any substance in his body, to which he replies in negative. After thorough interrogation by the officers, Shri Burhanuddin Kurbanhusen Hasam accepted that he is hiding 03 capsules covered with rubber inside his rectum and the capsules contain gold paste with chemical mix in semi solid form. The officers, then lead the passenger to the washroom located near belt No. 6 of arrival hall, terminal 2, SVPI Airport, Ahmedabad and the passenger come out of the washroom with 03 capsules wrapped in rubber.

2.1 The officers informed the Panchas that the capsules recovered from Shri Burhanuddin Kurbanhusen Hasam contains semi solid substance comprising of gold and chemical mix, which required to be confirmed and also to be ascertained its purity and weight. For the same, Shri Kartikey Vasantrai Soni, the Government Approved Valuer was contacted, who informed that the facility to extract the gold from such semi solid substance comprising of gold and chemical mix and to ascertain purity and weight of the same, is available at his shop only. 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 in Government vehicle. Shri Kartikey Vasantrai Soni, the Government Approved Valuer weighed the said 03 capsules of semi solid substance comprising of gold and chemical mix on his weighing scale and informed that it was

weighing 964.45 Grams (weight inclusive of rubber). The photograph of the same is as under :



2.2 Thereafter, the Government approved valuer Shri Kartikey Vasantrai Soni started the process of converting the said semi solid substances concealed in the said capsules into solid gold. After completion of the procedure, Government Approved Valuer informed that 1 Gold bar weighing 877.53 grams having purity 999.0/24 Kt. is derived from the above mentioned 964.45Grams of 03 capsules containing gold paste and chemical mix.

The photograph of the extracted gold bar is as under:



After testing the said gold bar, the Government Approved Valuer confirmed that it was pure gold. Shri Soni Kartikey Vasantrai vide certificate no. 1583/2023-24 dated 22.03.2024 (**RUD - 02**) certified that the gold bar weighing **877.53** is having purity 999.0/24kt, market value of **Rs.59,91,775/-** (Rupees Fifty-Nine Lakhs Ninety-One Thousand Seven Hundred Seventy-Five only) and having tariff value of **Rs.51,15,122/-** (Fifty-One lakhs Fifteen thousand One hundred Twenty-Two only). The value of the gold bar has been calculated as per the which has been calculated as per the Notification No. 22/2024-Customs (N.T.) DTD. 15-03-2024 (Gold) and Notification No. 18/2024-Customs (N.T.) dtd. 07-03-2024 (exchange Rate). The Government Approved Valuer submits his valuation report to the AIU Officers which is annexed as Annexure-A to the Panchnama. He submits his valuation report to the AIU Officer vide certificate no 1583/2023-24 dated 22.03.2024.

2.3 The method of purifying, testing and valuation used by Shri Kartikey Vasantrai Soni was done in presence of the independent Panchas, the passenger and the officers. All were satisfied and agreed with the testing and Valuation Certificate No: 1583/2023-24 dated 22.03.2024 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. The following documents produced by the passenger Shri Burhanuddin Kurbanhusen Hasam were withdrawn under the Panchnama dated 22.03.2024:

- (i) Copy of Passport No. Y9657240 issued at Bhopal on 18.10.2023 and valid up to 17.10.2033.
- (ii) Boarding pass of Etihad Airlines Flight No. EY286 from Abu-Dhabi to Ahmedabad dated 22.03.2024 having seat No.10F.

3. Accordingly, gold bar having purity 999.0/24 Kt. weighing 877.53 grams, derived from the semi solid substance comprising of gold and chemical mix recovered from Shri Burhanuddin Kurbanhusen Hasam was seized vide Panchnama dated 22.03.2024, under the provisions of the Customs Act, 1962, on the reasonable belief that the said gold bar was smuggled into India by the said passenger with an intention to evade payment of Custom duty and accordingly the same

was liable for confiscation under the Customs Act, 1962 read with Rules and Regulation made thereunder.

4. A statement of Shri Burhanuddin Kurbanhusen Hasam was recorded on 23.03.2024, under Section 108 of the Customs Act, 1962 (**RUD-03**), wherein he *inter alia* stated that-

- (i) He is engaged in Cook business at their Samaj;
- (ii) He have travelled on 02.03.2024 from CSMI Airport, Mumbai to Dubai. Further, after spending almost 20 days in Dubai he boarded flight EY 286 of Etihad Airlines from Abu Dhabi to Ahmedabad on 22.03.2024 and returned back to Ahmedabad on 22.03.2024. he stated that travel ticket was booked by an agent at Dubai. he stated that came in contact to a person Munna bhai in a Mall in Dubai but do not know much detail about Shri Munna bhai. he stated that prior to this no case of Customs has been booked against him for any reason. This is the first time when took attempt to smuggle Gold with chemical mix paste by way of concealment of gold paste in the body i.e. rectum.
- (iii) He was returning to India from Abu Dhabi on 22.03.2024 by EY 286 by Etihad Airways one unknown person who met him at City Centre Mall in Dubai has given him this gold to hand over the same in India for which he was promised by that unknown person that he would be paid Rs.20000/-. At the time of handing over this gold & Chemical mix paste in form of capsules to him in Dubai he was instructed that this gold would be carried by way of body concealment i.e. Rectum and do not eat or drink anything during the travelling. he also state that the said gold did not belong to him and not purchased by him. he was fully aware that he was having Gold concealed in body i.e. Rectum but he was not aware of the actual quantity of Gold. he don't have any mobile number or photo of the person to whom the said Gold capsules would be handed over in India. he am also aware that import of gold such ways of concealment and evade of duty is an offence.
- (iv) He had been present during the entire course of the Panchnama dated 22.03.2024 and he confirmed the events narrated in the said Panchnama drawn on 22.03.2024 at Terminal-2, SVPI Airport, Ahmedabad;
- (v) he is aware that smuggling of gold without payment of Custom duty is an offence; he is well aware of the gold concealed in 03 capsules containing gold and chemical mix in semi-solid form in his rectum but he did not make any declarations in this regard with an intention to smuggle the same without payment of Custom duty.

5. The above said gold bar weighing 877.53 grams recovered from Shri Burhanuddin Kurbanhusen Hasam, was allegedly attempted to be smuggled into India with an intent to evade payment of Customs duty by way of concealing the same in the form of semi solid substance comprising of gold and chemical mix, which is clear violation of the provisions of the Customs Act, 1962. Thus, on a reasonable belief that the said gold bar weighing 877.53 grams is attempted to be smuggled by Shri Burhanuddin Kurbanhusen Hasam, liable for confiscation as per the provisions of Section 111 of the Customs Act, 1962. Hence, the above said gold bar weighing 877.53 grams derived from the above said semi solid gold paste with chemical mix weighing 964.45 Grams along with its packing material used to conceal the semi solid gold paste in 03 capsules, was placed under seizure under the provision of Section 110 and Section 119 of the Customs Act, 1962 vide Seizure memo Order dated 22.03.202 (**RUD - 04**).

6. In terms of Board's Circulars No. 28/2015-Customs issued from F. No. 394/68/2013-Cus (AS) dated 23/10/2015 and 27/2015-Cus issued from F. No. 394/68/2013-Cus. (AS) dated 23/10/2015, as revised vide Circular No. 13/2022-Customs, 16-08-2022, the prosecution and the decision to arrest may be considered in cases involving outright smuggling of high value goods such as precious metal, restricted items or prohibited items where the value of the goods involved is Rs.50,00,000/- (Rupees Fifty Lakhs) or more. Since the market value of gold amounted to Rs.59,91,775/- totally weighing 877.53 grams recovered from Shri Burhanuddin Kurbanhusen Hasam is more than Rs.50,00,000/-, hence this case is fit for arrest of the said passenger under Section 104 of the Customs Act, 1962. Hence, the passenger was arrested on 23.03.2024.

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

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

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

VII) Section 119 in the Customs Act, 1962 :

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

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

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

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

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

C. THE CUSTOMS BAGGAGE DECLARATIONS REGULATIONS, 2013:

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

Contravention and violation of law:

8. It therefore appears that:

(a) The passenger Shri Burhanuddin Kurbanhusen Hasam had dealt with and knowingly indulged himself in the instant case of smuggling of gold into India. The passenger had improperly imported gold weighing 877.53 grams having purity 999.0/ 24kt, market value of Rs.59,91,775/- (Rupees Fifty Nine Lakhs Ninety One thousand Seven Hundred Seventy Five only) and having tariff value of Rs.51,15,122/- (Fifty One lakhs Fifteen thousand One hundred Twenty Two only). The said semi solid gold paste was concealed in 03 capsules covered with rubber containing gold and chemical mix in semi-solid paste form 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 gold bar weighing 877.53 grams of purity 999.0/24 Kt. by Shri Burhanuddin Kurbanhusen Hasam by way of concealment and without declaring it to the Customs on arrival in India cannot be treated as bonafide household goods or personal effects. The passenger has thus contravened the Foreign Trade Policy 2015-20 and Section 11(1) of the Foreign Trade (Development and Regulation) Act, 1992 read with Section 3(2) and 3(3) of the Foreign Trade (Development and Regulation) Act, 1992.

- (b) By not declaring the value, quantity and description of the goods imported by him, the said passenger violated the provision of Baggage Rules, 2016, read with the Section 77 of the Customs Act, 1962 read with Regulation 3 of Customs Baggage Declaration Regulations, 2013.
- (c) The improperly imported gold by the passenger Shri Burhanuddin Kurbanhusen Hasam, found concealed in 03 capsules containing gold and chemical mix in semi-solid paste form 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) As per Section 119 of the Customs Act, 1962 any goods used for concealing smuggled goods shall also be liable for confiscation.
- (e) Shri Burhanuddin Kurbanhusen Hasam 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.
- (f) As per Section 123 of the Customs Act, 1962, the burden of proving that the gold bar weighing 885.99 grams having purity 999.0/ 24kt, market value of Rs.59,91,775/- (Rupees Fifty Nine Lakhs Ninety One thousand Seven Hundred Seventy Five only) and having tariff value of Rs.51,15,122/- (Fifty One lakhs Fifteen thousand One hundred Twenty Two only), derived from semi solid gold paste concealed in 03 capsules containing gold and chemical mix in semi-solid paste form in rectum, without declaring it to the Customs, is not smuggled goods, is upon the passenger Shri Burhanuddin Kurbanhusen Hasam.

9. Now, therefore, **Shri Burhanuddin Kurbanhusen Hasam**, residing at S/o- Shri Kurbanhusen Taiyabali Hasam, address 07, Sefiya Upmarg Kukshi, Kukshi, Dhar, Pin- 454331, Madhya Pradesh holding Indian Passport No. Y9657240, is hereby called upon to show cause in writing to the Additional Commissioner of Customs, Ahmedabad having his office at 2nd Floor, Customs House, Opp. Old High Court, Navrangpura, Ahmedabad-380009, as to why:

- (i) One Gold Bar weighing **877.53** grams having purity 999.0/24kt, market value of **Rs.59,91,775/-** (Rupees Fifty Nine Lakhs Ninety One thousand Seven Hundred Seventy Five only) and having tariff value of **Rs.51,15,122/-** (Fifty One lakhs Fifteen thousand One hundred Twenty Two only), derived from semi solid gold paste concealed in 03 capsules containing gold and chemical mix in semi-solid paste form in rectum by the passenger and placed under seizure under Panchnama proceedings dated 22.03.2024 and Seizure Memo Order dated 22.03.2024, should not be confiscated under the provision of Section 111(d), 111(f), 111(i), 111(j), 111(l) and 111(m) of the Customs Act, 1962;
- (ii) Penalty should not be imposed upon the passenger, under Section 112 of the Customs Act, 1962, for the omissions and commissions mentioned hereinabove.

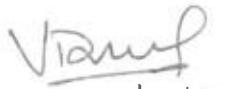
10. Shri Burhanuddin Kurbanhusen Hasam is further required to state specifically in the written reply as to whether he wishes to be heard in person before the case is adjudicated. If no specific mention is made about this in the written reply, it shall be presumed that he does not wish to be heard in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

11. Shri Burhanuddin Kurbanhusen Hasam 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.


15/7/24
(Vishal Malani)

Additional Commissioner
Customs, Ahmedabad.

DIN: 20240771MN000000BDFO

F. No. VIII/10-153/SVPIA-A/O&A/HQ/2024-25

Date: 15.07.2024

BY SPEED POST

To,

Shri Burhanuddin Kurbanhusen Hasam,
S/o- Shri Kurbanhusen Taiyabali Hasam,
07, Sefiya Upmarg Kukshi, Kukshi,
Dhar, Pin- 454331, Madhya Pradesh

Copy to:

- (i) The Deputy Commissioner of Customs (AIU), SVPI Airport, Ahmedabad.
- (ii) The Deputy Commissioner of Customs (Prosecution), HQ, A'bad.
- (iii) The System In-Charge, Customs, HQ., Ahmedabad for uploading on the official web-site.

✓ (iv) Guard File.

Annexure 'A'

List of documents relied upon in the show cause notice issued to Shri Burhanuddin Kurbanhusen Hasam.

Sr. No	Document	Remarks
1	Panchnama drawn on 22.03.2024 at SVP International Airport, Ahmedabad	Copy enclosed
2.	Valuation certificate No. 1583/2023-24 dated 22.03.2024 issued by Shri Karitkey Soni, Government Approved Valuer.	Copy enclosed
3.	Statement dated 23.03.2024 of Shri Burhanuddin Hasam	Copy enclosed
4.	Seizure memo Order dated 22.03.2024 issued under Section 110(1) & (3) of the Customs Act, 1962 in respect of the gold bar weighing 877.53 grams	Copy enclosed

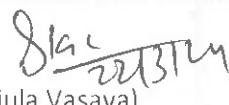
**PANCHNAMA DRAWN AT SARDAR VALLABHBHAI PATEL AIRPORT,
TERMINAL-2, AHMEDABAD DATED 22.03.2024**

Sr. No.	Name (S/Shri)	Address of the panchas	Age	Occupation
1	Manish Labana	Airport Circle, Sardar Nagar, Ahmedabad.	26 years	Service
2	Bharatlal Labana	Airport Circle, Sardar Nagar, Ahmedabad	49 years	Service

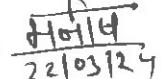
On being called upon by a person, who introduces herself as Ms. Sarjula Vasava, Superintendent of Customs (AIU), SVPI Airport, Ahmedabad, we the above named panchas present ourselves at 18.20 PM of 22.03.2024 at the green channel of arrival hall of Terminal 2, SVPI Airport, Ahmedabad. Ms. Sarjula Vasava, Superintendent introduces us to other officer namely Shri Himanshu Garg, Deputy Commissioner, Shri Rakesh Kumar, Shri Ravi Shankar all three are Superintendent (AIU), Shri C Varghese Rappai (S.I.O), Shri Ajay Bhardwaj, Rakesh Ranjan (I.O) DRI, Shri Naresh Kumar (I.O) Ahmedabad and Shri Kamal Kumar Khatik, Inspector (AIU) and requests us to remain present as panchas during the course of personal and baggage search proceedings of some passengers.

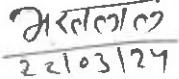
Ms. Sarjula Vasava, Superintendent informs us, that have a input that 01 passenger are suspected to be carrying restricted/prohibited goods and therefore a thorough search of all the baggage of the passengers as well as their personal search are required to be carried out. The passengers would be arriving by flight No. EY286 of Etihad Airlines which will be landing at approximately 18.47 PM and for which we are requested to go along with the AIU team as independent panchas and to be present during the entire proceedings. Therefore, as requested, we the above mentioned panchas give our consent to remain present as panchas for the entire proceedings.

Accordingly, in the presence of we the panchas, the officers intercept 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 identify Shri Burhanuddin Kurbanhusen Hasam and having Passport No. Y9657240 and shows his Boarding Pass which shows that both had travelled from Abu-Dhabi to Ahmedabad on 22.03.2024 by Etihad Airways Flight No. EY286 (Seat No. 10F at SVPI Airport, Ahmedabad. The AIU officers ask to Shri Burhanuddin Kurbanhusen Hasam if they have anything to declare, in reply to which he denies. The AIU officer inform the passenger that they will be conducting his personal search and she and other accompanied officers will conduct detailed examination of the passenger. Here, the officers offer their personal search to the passengers, but the passenger denies saying that they are 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 Customs, in reply to which the passenger give their consent to be searched in front of the Superintendent of Customs. Now, the AIU officer asked to Shri Burhanuddin Kurbanhusen Hasam 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 keeps in a plastic tray and passes through the DFMD. However, no beep sound is heard indicating there is nothing objectionable/metallic substance on his body/clothes. Thereafter the AIU officers scan all the baggage in the X-ray machine but nothing suspicious is observed by the AIU officers.


(Sarjula Vasava)
Superintendent(AIU)

Burhanuddin 22-3-24
Shri Burhanuddin Kurbanhusen Hasam(Pax)

Panch 1 
22/03/24

Panch 2 
22/03/24

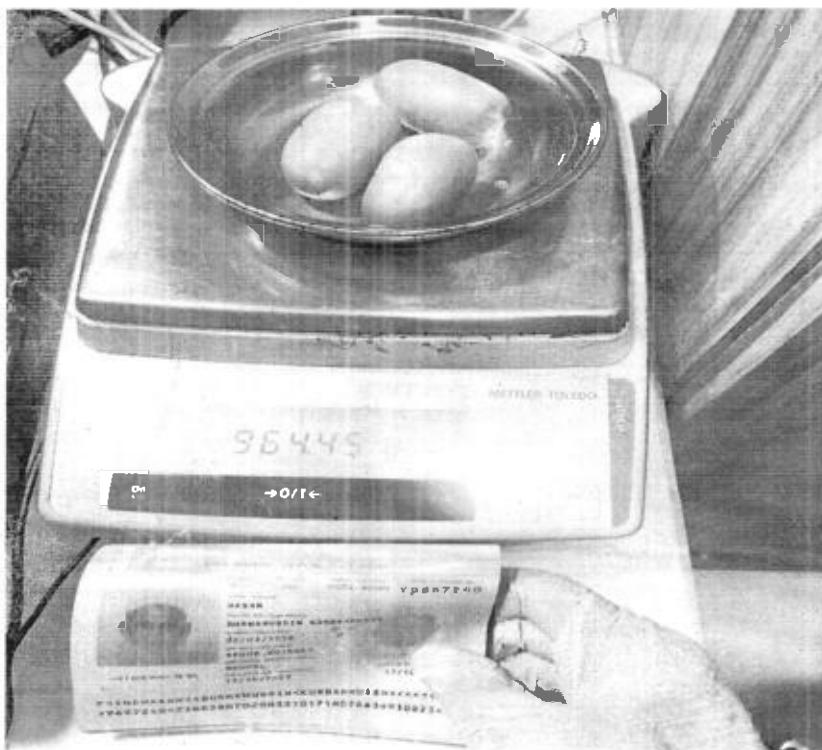
Thereafter, the said passengers, we Panchas and the officers of AIU move to the AIU Office located opposite Belt No.2 of the Arrival Hall, Terminal-2, SVPI Airport, Ahmedabad.

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 Shri Burhanuddin Kurbanhusen Hasam confess that he is carrying three capsules containing gold paste concealed in his rectum. Now he has taken to the washroom opposite belt no. 6 of arrival hall, Terminal 2 by the Officer, where above said the passenger removes all capsules covered with white tape containing gold paste from their rectum.

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

Thereafter, at around 19.25 PM on 22.03.2024 we the panchas along with the passenger and the Officers leave the Airport premises in a Government Vehicle and reach at the premises of the Government Approved Valuer located at 301, Golden Signature, Bh. Ratnam Complex, C.G. Road, Ahmedabad-380 006.

On reaching the above referred premises, the AIU officer introduces the panchas as well as the passenger to one person named Shri Kartikey Vasantrai Soni, Government Approved Valuer. Here, after weighing the said semi-solid substance (covered with white rubber) on his weighing scale, Shri Kartikey Vasantrai Soni informs that the three capsules recovered from containing gold paste covered in white rubber is weighing **964.45 Grams**. Now the AIU officer takes the photographs of the said capsules which are as under:



8/213/24
(Sarjula Vasava)
Superintendent(AIU)

Burhanuddin 22-3-24

Shri Burhanuddin Kurbanhusen Hasam(Pax)

Panch 1

22/03/24
22/03/24

Panch 2

22/03/24

Thereafter, she leads us to the furnace, which is nearby. Here, Shri Kartikey Vasantrai Soni starts the process of converting the three capsules containing semi-solid substance consisting of gold and chemical mix recovered from Shri Burhanuddin Kurbanhusen Hasam, into solid gold. The white rubber of three capsules are removed and brown coloured semi-solid 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 **964.45 grams** of 3 capsules containing semi-solid substance consisting of gold and chemical mix, in presence of we panchas, the passenger and the AIU Officers which comes to **877.53 Grams**.

Further, Shri Kartikey Vasantrai Soni starts the process of converting the three capsules containing semi-solid substance consisting of gold and chemical mix recovered from Shri Burhanuddin Kurbanhusen Hasam, into solid gold. The white colour rubber of three capsules are removed and brown coloured semi-solid 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 **964.45 grams** of 3 capsules containing semi-solid substance consisting of gold and chemical mix, in presence of we panchas, the passenger and the AIU Officers which comes to **877.53 Grams**.

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



Now, the Government Approved Valuer, in presence of we panchas, the passengers and the AIU Officers starts testing and valuation of the said gold bars. After testing and valuation of gold bar weighing 877.53 grams derived from semi solid substance(three capsules covered with white rubber) weighing 964.45 grams recovered from Shri Burhanuddin Kurbanhusen Hasam, the

(Sarjula Vasava) *8142*
Superintendent(AIU) *22/3/24*

Panch 1

Hof14
22/03/24

Burhanuddin 22.3.24
Shri Burhanuddin Kurbanhusen Hasam(Pax)

Panch 2

Hof14
22/03/24

Govt. Approved Valuer confirms 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 877.53 Grams having market value of Rs. 59,91,775 (Rupees Fifty Nine Lakhs Ninety One thousand Seven Hundred Seventy Five only) and having tariff value of Rs. 51,15,122/- (Fifty One lakhs Fifteen thousand One hundred Twenty Two only) The value of the gold bar has been calculated as per the which has been calculated as per the Notification No. 22/2024-Customs (N.T.) DTD. 15-03-2024 (Gold) and Notification No. 18/2024-Customs (N.T.) dtd. 07-03-2024 (exchange Rate). He submits his valuation report to the AIU Officers which is annexed as Annexure-A to the Panchnama.

He submits his valuation report to the AIU Officer vide certificate no 1583/2023-24 dated 22.03.2024 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.

Gold bar derived from 3 capsules containing gold paste and chemical mix having gross weighing 964.45 Grams recovered from Shri Burhanuddin Kurbanhusen Hasam. The details of the Valuation of the said gold bars is tabulated in below table:

Sl. No.	Details of Items	PCS	Gross Weight In Gram	Net Weight in Gram	Purity	Market Value (Rs.)	Tariff Value (Rs.)
1.	Gold Bar	1	964.45	877.53	999.0 24Kt.	59,91,775/-	51,15,122/-

Now, as the proceedings of the extraction of gold at the workshop completed, we panchas, the Officers and the passengers come back to the Airport in government vehicle alongwith the extracted gold bars at 22.30 PM on 22.03.2024.

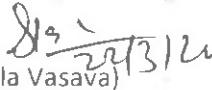
Thereafter in the presence of we, the panchas, on scrutiny of the documents of the passengers, it is found that;

Shri Burhanuddin Kurbanhusen Hasam is aged 66 years (DOB- 02.07.1958), S/o- Shri Kurbanhusen Taiyabali Hasam, address 07,Sesiya Upmarg Kukshi, Kukshi, Dhar, Pin- 454331, Madhya Pradesh (as per Passport).

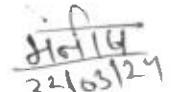
On being asked by the AIU officer, in the presence of we, the panchas, the passenger Shri Burhanuddin Kurbanhusen Hasam produces the identity proof documents which are as under:-

- (i) Copy of Passport No.Y9657240 issued at Bhopal on 18.10.2023 and valid up to 17.10.2033.
- (ii) Boarding pass of Etihad Airlines Flight No.EY286 from Abu-Dhabi to Ahmedabad dated 22.03.2024 having seat No.10F.

Now, the AIU Officer show the passengers as well as us, the passenger manifest of Etihad Flight No.EY286, in which name of Shri Burhanuddin Kurbanhusen Hasam at Sr.No.20 mentioned clearly. We the panchas as well as the passengers put our dated signatures on the copies of all the above

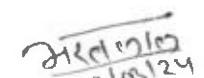

(Sarjula Vasava)
Superintendent(AIU)

Panch 1


22/03/24

Burhanuddin 22-3-24
Shri Burhanuddin Kurbanhusen Hasam(Pax)

Panch 2


22/03/24

mentioned documents and the above passenger manifest, as a token of having seen and agreed to the same.

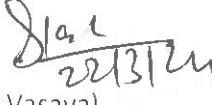
Now, the AIU Officers inform us the panchas as well as the passengers Shri Burhanuddin Kurbanhusen Hasam that the recovered Gold bar of 24Kt. with purity 999.0 weighing 877.530 Grams having market value of Rs. 59,91,775 (Rupees Fifty Nine Lakhs Ninety One thousand Seven hundred Seventy Five only) and having tariff value of Rs. 51,15,122/- (Fifty one lakhs Fifteen thousand One hundred Twenty Two only) The value of the gold bar has been calculated as per the Notification No. 22/2024-Customs (N.T.) DTD. 15-03-2024 (Gold) and Notification No. 18/2024-Customs (N.T.) dtd. 07-03-2024 (exchange Rate) recovered from the above said passenger is attempted to be smuggled into India with an intent to evade payment of Customs duty which is a clear violation of the provisions of Customs Act, 1962. Thus, the AIU officer informs that they have a reasonable belief that the above said Gold is being attempted to be smuggled by Shri Burhanuddin Kurbanhusen Hasam are 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.

The AIU officer, then, in presence of we the panchas and in the presence of the said passenger places the One gold bar weighing 877.53 grams having purity of 999.00(24 Kt.) recovered from Shri Burhanuddin Kurbanhusen Hasam the in one transparent plastic box 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 passengers. The said sealed transparent plastic container containing gold bar along with the packing materials is handed over to the Ware House In-charge, SVPI Airport, Ahmedabad vide Ware House Entry No. 6073 dtd. 22.03.2024.

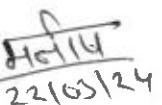
The AIU officers inform that the copies of travelling documents and identity proof documents mentioned above are being taken into possession for further investigation and are signed by us, the panchas, AIU Officer and the passenger **Shri Burhanuddin Kurbanhusen Hasam**.

Nothing else is seized or taken over from the **Shri Burhanuddin Kurbanhusen Hasam** 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 11.25 PM on 22.03.2024.

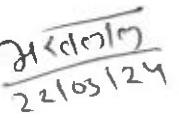

(Sarjula Vasava)
Superintendent(AIU)


22-3-24
Shri Burhanuddin Kurbanhusen Hasam(Pax)

Panch 1


22/03/24
H.C. Patel

Panch 2


22/03/24
M. D. Patel

ANNEXURE 'B'

VALUATION CERTIFICATE OF ONE GOLD BAR EXTRACTED FROM BROWN COLOURED SEMI SOLID SUBSTANCE RECOVERED FROM BURHANUDDIN KURBANHUSEN HASAM AT SVPI AIRPORT, AHMEDABAD ON 22/03/2024.

Certificate No: **1583/2023-24**

Dated: 22/03/2024.

This is to certify that I have checked and examined One Gold Bar weighing **877.530** Grams derived from semi solid substance consisting of Gold & Chemical mixed having Gross weight is **964.450** Grams (Three Capsules Covered with White Rubber). I confirm and authenticate the details as given below.

The market value of the aforesaid Gold & tariff value as per the Notification No. 22/2024- Customs (N.T.) dated 15.03.2024 (gold) and Notification No. 18/2024- Customs (N.T.) dated 07.03.2024 (exchange rate), the calculation of total market value based on the unit market value of gold @ **68280** 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 @ **58290.00** 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	877.530	999.0 24Kt	5991775	5115122
	Total	1	877.530		5991775	5115122

Place: Ahmedabad

Date: 22/03/2024



Kartik Vasantrai, V. 22/03/24

(SONI KARTIKEY VASANTRAI)

*P1 - HAG
22/03/24*

Qr: Certificate-No:1583/2023-24 Dated:22.03.2024 The Deputy Commissioner (AIU) SVPI Customs Ahmedabad Recovered From Burhanuddin Kurbanhusen Hasam

Burhanuddin

22.3.24

*P2 - HAG
22/03/24*

ANNEXURE 'A'

Dated: 22/03/2024

Detailed Primary Verification Report of Brown Coloured Semi Solid Substance

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

It was informed that the Passenger **Burhanuddin Kurbanhusen Hasam** Passport No. **Y9657240**, residing at, 07, Sefiya Upmarg Kukshi, Kukshi, Dhar, Madhya Pradesh, India travelling by Etihad Flight No: EY Arrived on: 22/03/2024 from Abu Dhabi to Ahmedabad, AIU Customs Official Found Suspicious Three Capsules Covered with White Rubber containing with some paste material (Semi Solid Substance) having Gross Weight **964.450** Grams. from his possession.

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

As per my judgement, this paste material (Semi Solid Substance) is mixture of 100 % Purity of Gold with Chemical. So, the same Substance Need Melting Process to Derive Exact Quantity & Purity of Gold. The extracted Net Quantity of Gold along with its Purity is shown in my Valuation Report Attached here with as Annexure B Dated: 22/03/2024. The Process of extraction of gold is carried out in presence of Customs Officers, Pax & Panchas at KV Jewels, Ahmedabad on today i.e 22/03/2024.



Kartikey Vasani
22/03/24

(SONI KARTIKEY VASANTRAI)

P1 - 964.450
22/03/24

P2 - 964.450
22/03/24

22-3-24

Burhanuddin



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



www.kvjewels.in



info@kvjewels.in



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

Statement of Shri Burhanuddin Kurbanhusen Hasam S/o Shri Kurbanhusen Taiabali Hasam, DOB:02/07/1958, having Indian Passport No.Y9657240 residing at 07, Sefiya Upmarg Kukshi Dhar, Pin:-454331, Madhya Pradesh Mobile No.7600738848 recorded under Section 108 of the Customs Act, 1962 on 23.03.2024.

I, **Shri Burhanuddin Kurbanhusen Hasam** S/o Shri Kurbanhusen Taiabali Hasam, DOB:02/07/1958, having Indian Passport No.Y9657240 residing at 07, Sefiya Upmarg Kukshi Dhar, Pin:-454331, Madhya Pradesh Mobile No.7600738848 recorded under Section 108 of the Customs Act, 1962 on 23.03.2024, on being called by the Superintendent (AIU), Customs, at SVPI Airport, Ahmedabad, appear before you to give my true and correct statement today i.e. on 23.03.2024 in response to the summons dated 23.03.2024 issued to me. Before giving my statement, I have been explained the provisions of Section 108 of the Customs Act, 1962, wherein, I have been made to understand that I have to give my true and correct statement. I have been explained that if my statement is found to be false or incorrect, action can be taken against me under the provisions of the Indian Penal Code. I have also been explained that my statement can be used as legal evidence against me or any other person in the Court of Law. Now, I give my statement in question answer form as under:

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

Ans- My name, age and address stated above are true and correct. I am working as a cook in the kitchen of our Samaj at my native. I studied upto 11th Class. I state that I can read, write and understand Hindi, Gujarati & English language but I am more comfortable in Hindi & Gujarati language.

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

Ans- There are only 2 members in my family. My family comprises of me and my wife only.

Q.3 What is your monthly income?

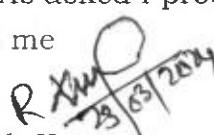
Ans- My monthly income is Rs. 2,000/- approx.

Q.4 Please produce the copies of Aadhar card and PAN.

Ans- As asked I produce herewith copies of Aadhar Card and PAN.

Before me

(Rakesh Kumar)
Superintendent (AIU)
Customs, Ahmedabad



Hasam B/S. 23-3-2024
(Burhanuddin Kurbanhusen Hasam)
Pax

Q.5 Please explain regarding your overseas travels?

Ans- I took flight for Dubai by flight of Indigo Airlines on 02.03.2024 from CSMI Airport, Mumbai. After spending almost 20 days in Dubai I boarded flight EY 286 of Etihad Airlines from Abu Dhabi to Ahmedabad on 22.03.2024 and returned back to Ahmedabad on 22.03.2024. I state that travel ticket was booked by an agent at Dubai. I state that I came in contact to a person Munna bhai in a Mall in Dubai but I do not know much detail about Shri Munna bhai. I state that prior to this no case of Customs has been booked against me for any reason. This is the first time when I took attempt to smuggle Gold with chemical mix paste by way of concealment of Gold paste in the body i.e. rectum.

Q.6 How many times have you travelled earlier?

Ans:- I state that I am not a frequent flyers. I visited abroad i.e. Dubai 02 times only.

Q.7 How many times have you arrived at Ahmedabad and where do you generally board the flight from?

Ans:- I state that this is my second abroad visit and I used Ahmedabad as departure point and sometimes I used Ahmedabad as arrival point also. On being asked I state that being cheaper travel ticket this time I booked ticket for Ahmedabad.

Q.8 How do you book your ticket?

Ans:- I state that tickets were booked by me through travel agent and the travel expenses to the travel agent was paid by me only.

Q.9 Please peruse Panchnama dated 22/23.03.2024 drawn at SVPI Airport, Ahmedabad and offer your comments.

Ans- I have perused the said Panchnama Dated 22/23.03.2024 drawn at Terminal-2 of SVP International Airport, Ahmedabad and I state that I have been present during the entire course of the said panchnama proceedings and I agree with the contents of the said Panchnama. I have been explained the said Panchnama in Hindi & Gujarati Language. Upon perusal of the panchnama, in token of its correctness, I put my dated signature on each page of the panchnama.

Before me

(Rakesh Kumar)
Superintendent (AIU)
Customs, Ahmedabad

Hasam B M 23 3 - 2024

(Burhanuddin Kurbanhusen Hasam)
Pax

Q.10 The Gold paste in capsule which were concealed in your body i.e. rectum and recovered from your possession also recorded under Panchnama dated 22/23.03.2024, please state who has purchased the said Gold paste for concealment in your body i.e. rectum?

Ans - On being asked, I state that this gold is not mine and not purchased by me. While I was returning to India from Abu Dhabi on 22.03.2024 by EY 286 by Etihad Airways one unknown person who met me at City Centre Mall in Dubai has given me this gold to hand over the same in India for which I was promised by that unknown person that I would be paid Rs.20000/-. At the time of handing over this gold & Chemical mix paste in form of capsules to me in Dubai I was instructed that this gold would be carried by way of body concealment i.e. Rectum and do not eat or drink anything during the travelling. I also state that the said gold did not belong to me and not purchased by me. I was fully aware that I was having Gold concealed in my body i.e. Rectum but I was not aware of the actual quantity of Gold. I don't have any mobile number or photo of the person to whom the said Gold capsules would be handed over in India. I am also aware that import of gold such ways of concealment and evade of duty is an offence.

Q.11 Please give the details about the delivery of the gold paste concealed in the rectum and attempted to be smuggled.

Ans - I state that I do not have the details of the persons to whom the Gold capsules were to be handed over. I was said that a person will collect the Gold paste in the form of capsules at Ahmedabad on my arrival at SVPI Airport, Ahmedabad.

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

Ans - I state that the address shown in my Aadhar card is of my ancestor property of my family and apart from this I don't have any property anywhere.

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

Ans - I do not have any bank account in any Bank.

Q.14:- Please explain in detail about your journey from Abu Dhabi to Ahmedabad and the incidents took place on 22/23.03.2024 at the time of arrival at Ahmedabad Airport?

Before me


(Rakesh Kumar)
Superintendent (AIU)
Customs, Ahmedabad

Hasam BKA 23-3-2024
(Burhanuddin Kurbanhusen Hasam)
Pax

Ans:- On arrival at SVPI Airport at Ahmedabad from Abu Dhabi by Flight No. EY 286 by Etihad Airways at about 19:15 Hrs on 22.03.2024, I was intercepted by the officers of DRI/AIU at Green Channel when I was trying to exit as they have doubt that I am carrying some high valued dutiable goods. At the time of interception the officers asked me to declare if I am in possession of anything high valued dutiable/prohibited item, in response which I denied. At Green Channel, the officers asked for baggage scanning and scanned my all baggage in baggage scanning machine (BSM) but nothing found suspicious inside my baggage. Thereafter, I was taken in AIU room which is situated opposite to Belt No.2 at arrival hall of SVPI Airport. The officers again suggested me to declare if anything dutiable/contraband was in my possession. Upon sustained interrogation and questioning I confessed possession of three capsules consisting of gold and chemical mix in my body i.e. Rectum but I did not know the actual quantity. Thereafter, the officers took me to the bathroom to remove the capsules which were concealed in my rectum; according I removed the same and handed over to AIU officer. Now, for testing and valuation purpose officers called the govt. approved Valuer at around 02.00 AM of 23.03.2024. The Govt. Approved valuer after melting of capsules and testing informed that the gold bar (Net) weighing 885.990 grams) having purity 999.00(24 Kt.) derived from three capsule consisting gold and chemical mix gross weighing 964.450. I confirm the gold bar having weight 877.530 grams and tariff value of **Rs.51,15,122/-** and market value of **Rs.59,91,775/-** with purity 999.00(24 Kt) which was seized by the officers under Panchnama dated 22/23.03.2024 under the provision of Customs Act, 1962. I state that I have been present during the entire course of the Panchnama dated 22/23.03.2024. On being asked I once again confirm the events narrated in the said Panchnama drawn on 22/23.03.2024 at Terminal-2, SVPI Airport, Ahmedabad. In token of its correctness I have put my dated signature on the said Panchnama

Q.15:- Please state specifically why you have not declared the Gold paste concealed between the layers of the underwear on arrival and opted for green channel?

Ans: - I state that I was in temptation of earning money I opted this illegal smuggling of Gold paste though I am fully aware that smuggling of gold without payment of Custom duty is an offence but I did not make any declarations in this regard to evade the Custom duty. I confirm the recovery of 877.530 grams of Gold in Gold bar form, tariff value of Rs.51,15,122/-and Market value of Rs.59,91,775/- having purity 999.0/24 KT as narrated under the Panchnama dated 22/23.03.2024. I

Before me


(Rakesh Kumar)
Superintendent (AIU)
Customs, Ahmedabad

Hasam BK 23 3 2024

(Burhanuddin Kurbanhusen Hasam)
Pax

have opted for green channel and attempted to smuggle the gold without paying custom duty.

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

Ans: -Yes, I am aware that bringing dutiable/prohibited/restricted goods without declaration and without payment of duty is an offence but not much in detail.

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

Before me


(Rakesh Kumar)
Superintendent (AIU)
Customs, Ahmedabad

Hasam 13. m 23.3.2024
(Burhanuddin Kurbanhusen Hasam)
Pax



OFFICE OF THE DEPUTY COMMISSIONER OF CUSTOMS
::AIR INTELLIGENCE UNIT ::
SARDAR VALLABHBHAI PATEL INTERNATIONAL AIR PORT
AHMEDABAD 38 00 04
PHONE (079) 22 86 00 34 FAX (079) 22 86 00 35

F. No. VIII/10-381/AIU/A/2023-24

Date: 22.03.2024

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

In exercise of power conferred under sub-section (1) of Section 110 of the Customs Act, 1962, I, the undersigned, order to place one Gold Bar total weight 877.530 gram of 24Kt, with purity 999.0 recovered/derived from Rectum of Pax in Capsule form as gold paste, is having market value of Rs. 59,91,775/- (Rupees Fifty Nine Lakh Ninety One thousand Seven Hundred Seventy Five only) and Tariff Value Rs. 51,15,122/- (Rupees Fifty One Lakh Fifteen thousand One Hundred Twenty Two only) as on 22.03.2024 smuggled by **Burhanuddin Kurbanhusen Hasam**, 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 Burhanuddin Kurbanhusen Hasam, in form of gold paste, having gross weight of 964.450 grams and from that derived 01 Gold Bar total weighing 877.530 grams having purity 999.0/24 Kt and the same was recovered during the course of Panchnama dated 22.03.2024 drawn at SVPI Airport, Ahmedabad.

2. The gold which was recovered from Burhanuddin Kurbanhusen Hasam, is being seized vide warehouse entry no.6073/2024, dated 22.03.2024 is as under:

Sl. No.	Details of Items	PCS	Net Weight in Gram	Purity	Market Value (Rs.)	Tariff Value (Rs.)
1.	One Gold bar having purity 999.0/24 Kt (derived from Rectum of Pax in Capsule form as gold paste)	1	877.530	999.0 24 Kt	Rs. 5991775/-	Rs. 5115122/-
	Total	1	877.530	999.0 24 Kt	Rs. 5991775/-	Rs. 5115122/-

Date : 22.03.2024
Place: SVPI Airport,Ahmedabad

Sarjula Vasava
(Sarjula Vasava)
Superintendent, Customs(AIU)
SVPI Air Port, Ahmedabad.