



प्रधान आयुक्त का कार्यालय, सीमा शुल्क, अहमदाबाद  
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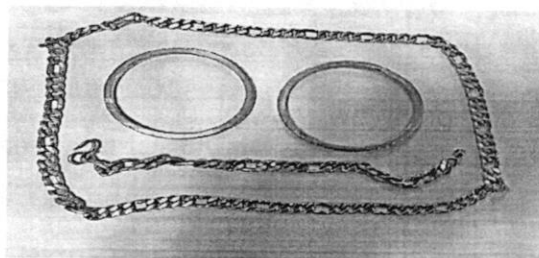
### **SHOW CAUSE NOTICE**

Mrs. Amruta Tabhji Wagh, aged 32 years (DOB:26.01.1988), (hereinafter to be referred as "the passenger"), holding Indian Passport Number No. T 6185884, (mobile no. 9769180803) Passport Address - A/6 514, 5<sup>TH</sup> Floor, Mangal Shruti Co. Housing Society, S.K Rathod Road, Tardeo, Mumbai, Maharashtra - PIN 400034 and presently residing at 5<sup>th</sup> floor, room No. 511, Sindhu Durgh society, Ghatkopar West, Mumbai, Maharashtra had arrived from Indigo Flight No. 6E 072 from Dubai to Ahmedabad on 16.03.2020 at Terminal 2 of SVPI Airport, Ahmedabad. The passenger was carrying one check in bag and one hand bag. The said passenger had opted for green channel. On the basis of suspicious movement of the passenger, she was intercepted at the exit of the green channel for personal search and examination of her baggage in the presence of panchas.

2. Thereafter, the passenger was asked whether she was carrying any contraband/prohibited goods with her or whether had any dutiable item for declaring before the Customs, to which she denied. The AIU officers asked the passenger to put her baggage in the X-Ray Baggage Screening Machine installed near the green channel. On screening the said baggage i.e. one check in bag and one hand bag, nothing objectionable was noticed on the screen. The AIU officers asked the passenger to walk through the Door Frame Metal Detector ("DFMD"), prior to walking through the said DFMD, the passenger was asked to remove all the metallic objects she was wearing on her body. The passenger readily removed her watch, belt, ring, mobile, and kept them in a plastic tray and thereafter passed through the DFMD. On her passing through the DFMD, a loud beep sound was generated from the DFMD. The AIU officer again asked passenger to remove all metallic objects, the passenger removed two bangles and a bracelet hidden inside her sleeve of jacket and one chain under her T-shirt and kept them in a plastic tray and thereafter passed through the DFMD. She was asked again to walk through the DFMD. On her walking through the DFMD, no sound was generated from the DFMD. The AIU officer then passed the plastic tray containing two bangles, bracelet and chain through the X-Ray scanning machine. The passenger's two bangles,

bracelet and chain were scanned in the X-ray machine to which a dark Black coloured image with Yellow outline appeared. The Officer asked whether the two bangles, bracelet and chain were made of 24 Carat Gold, to which the passenger confessed that the said two bangles, bracelet and chain were in raw gold form. Thereafter, the said passenger alongwith the panchas was taken to the AIU office located opposite belt no. 5 of the arrival hall of Terminal 2 building, SVPI Airport.

3. Whereas, the Customs officer took a photograph of the two bangles, bracelet and chain which was as under:



4. Thereafter, the Government Approved Valuer, Shri Kartikey Vasantrai Soni, was called upon by the Officers for examining the authenticity and to ascertain the gold recovered from the passenger in presence of Panchas as well as the passenger, Shri Kartikey Soni tested the said two bangles, bracelet and chain and confirmed that the same were made up of pure gold. Shri Kartikey Soni prepared the valuation report for the same as detailed in **Annexure-A** to this Panchnama dated 16.03.2020. As per the valuation report Annexure-A, two bangles were weighing **163.290 grams**, bracelet was weighing **59.830 grams** and chain was weighing **138.880 grams**, having purity of 999.0 recovered from the Mrs Amruta Tabhji Wagh were totally weighing **362.000 Grams**, having its **Tariff Valued At Rs. 13,57,355/- (Rupees Thirteen Lakh Fifty Seven Thousand Three Hundred And Fifty Five Only) And Market Valued At Rs. 15,38,500/- (Rupees Fifteen Lakh Thirty Eight Thousand Five Hundred Only)** which has been taken as per Notification No. 24/2020-Customs (N.T.) dated 13.03.2020 (gold) and Notification No. 20/2020- Customs (N. T.) dated 05.03.2020 (exchange rate).

5. Whereas, two bangles, bracelet and chain were having purity of 999.0, totally weighing **362.000 Grams**, having its **Tariff Valued At Rs. 13,57,355/- (Rupees Thirteen Lakh Fifty Seven Thousand Three Hundred And Fifty Five Only) And Market Valued At Rs. 15,38,500/- (Rupees Fifteen Lakh Thirty Eight Thousand Five Hundred Only)** recovered from the said passenger was attempted to be smuggled into India with an intent to evade payment of Customs duty, which is clear violation of the provisions of Customs Act, 1962. Thus, the AIU officers have a reasonable belief that the said gold which was attempted to be smuggled in form of Raw Gold by way of