



प्रधान आयुक्त का कार्यालय, सीमा शुल्क, अहमदाबाद  
"सीमा शुल्क भवन", "पहली मंजिल, पुराने हाई कोर्ट के सामने, नवरंगपुरा, अहमदाबाद - 380 009.  
दूरभाष : (079) 2754 4630 फैक्स : (079) 2754 2343 ई-मेल: [cus-ahmd.guj@nic.in](mailto:cus-ahmd.guj@nic.in)

### SHOW CAUSE NOTICE

1 Mr Mohammed Asjad (hereinafter referred to as the 'passenger'), holding an Indian passport No R1223830 had arrived at 08.30 a.m. for going to Doha by flight No.6E1729 from Ahmedabad to Doha on 13.04.2019. On screening of Checked in baggage at the Departure Hall of SVP International Airport by the staff of the Indigo Airlines, it was informed to the AIU officer that during screening of three bag of the passenger two checked in bag were found full of Tobacco (Mahak Chaini). Out of his three check in bag two Check-In bags i.e. one black and one red bag, were completely stuffed with Tobacco (Mahak Chaini) packets. Thereafter, for further inquiry, the AIU Officers alongwith passenger came to the Green Channel area of Arrival Hall of Terminal 2 of International Airport. On opening the one black and one red bag, 200 packets of Tobacco were found (200 packets with 17 pouch in each big packet). The said Tobacco (Mahak Chaini) recovered from the said passenger were attempted to be smuggled outside India in a commercial Quantity, which is not covered under 'Bonafide Baggage' of Baggage Rules, 2016.

2 Therefore, in presence of two independent panch witnesses total 200nos packets of Tobacco recovered from the two bags carried by the passenger, were placed under seizure vide panchnama drawn on 13.04.2019. The seizure was made under the provisions of Section 110 (1) and (3) of the Customs Act, 1962 on the reasonable belief that the said goods were to be smuggled out of India and liable for confiscation. The value of each small packet was taken as Rs.10 and the total value of the Tobacco Packets was worked out to Rs 34,000/-.

3 Mr Mohammed Asjad produced the following travelling documents:

- i. Copy of his Passport No R 1223830 issued at Bengaluru on 30.05.2017 valid upto 29.05.2027.
- ii. Copy of flight Ticket bearing PNR No. BNPRUB

4 A Statement of Mr Mohammed Asjad was recorded on 13.04.2019 under Section 108 of the Customs Act, 1962 wherein he stated that he accepted the facts narrated in the panchnama drawn on 13.04.2019. He stated that he has studied upto 11<sup>th</sup> standard and self employed, that he is doing the work on his father's super market in Dubai. He further stated that, he earns around Rs.20,000/- to Rs.25,000/- per month. He further stated that he had come from Mumbai on 13.04.2019 by H.K. Volvo 811 up at seat No.3(up) arriving at 08.30 a.m. at SVPI Airport, Ahmedabad Terminal 2. He stated that he had received the goods from his friend Mr. Mohammed Danish (Mob No.9611447011) and informed that same goods had been given to

him by Mr. Danish in Mumbai who had also arranged his stay at Doha. Further stated that said Tobacco was to be handed over to Mr. Abdullah in Doha by him. He deposed that he would get a remuneration of Rs 15,000/- after completion of work.

5 From the foregoing paras, it appears that the passenger had carried with him 200 packets of Tobacco concealed in the two bags brought by him. It appears that the passenger by not declaring the Tobacco (Mahak Chaini) concealed in his bags and thereby has violated the provisions contained in the **Customs Act, 1962, the Foreign Trade(Development & Regulations) Act, 1992, the Foreign Trade(Development & Regulations) Rules, 1993 and the Foreign Trade Policy 2015-2020.**

6 From the facts and circumstances discussed above, it appears that the passenger had attempted to smuggle 200 packets of Tobacco (Mahak Chaini) outside India in a commercial Quantity, which is not covered under 'Bonafide Baggage'. The 200 packets of Tobacco (Mahak Chaini) totally valued at Rs 34,000/- which was purported to carried out of India by the passenger, **cannot be construed as 'bonafide baggage' within the meaning of Section 79 of the Act read with Para 2.45 of the Foreign Trade Policy, 2015-2020. As per Para 2.45 of the Foreign Trade Policy, Bona-fide personal baggage may be exported either along with passenger or, if unaccompanied, within one year before or after passenger's departure from India.** It also appears that the passenger attempted to smuggle the Tobacco (Mahak Chaini) without filing the customs declaration form, which appears to be in contravention of Section 77 of the Customs Act read with the Baggage Rules, 2016 ('Baggage Rules') and Regulation 3 of the Customs Baggage Declaration Regulations, 2013 ('Baggage Regulations'). The above act on the part of the passenger appears to be amounting to smuggling within the meaning of Section 2(39) of the Customs Act, 1962.

7 The passenger has contravened the provisions of:

- Section 77 of the Act as he has failed to make a declaration of the Tobacco (Mahak Chaini) to be exported concealed in his bags which were recovered from his possession;
- Section 79 of the Act as he had attempted to export Tobacco (Mahak Chaini) which were not for his bonafide use;
- Rule 11 of the Foreign Trade(Regulation) Rules, 1993 as he failed to declare the value, quantity and description of the Tobacco (Mahak Chaini) attempted to be exported by him;
- Section 11H (a) of the Customs Act, 1962 the act again amounts to "Illegal export" of Tobacco which is clear violation of the provisions of Customs Act, 1962.
- Para 2.45 of the Foreign Trade Policy 2015-2020 as he acted contrary to the restrictions imposed and imported non bonafide baggage.

8 It appears that the passenger had not filed the baggage declaration form and had not declared the Tobacco (Mahak Chaini) attempted to be exported, concealed in his bags which were in his possession, as envisaged under Section 77 of the Act read with the Baggage Rules and Baggage Regulations. It also appears that the exports were for non bonafide purpose too. It, therefore, appears that all the above acts of contravention on the part of the passenger has rendered the 200 packets of Tobacco (Mahak Chaini) (each packets 200 x 17 pouch), seized

under panchnama drawn on 13.04.2019 as liable to confiscation, under the provisions of Sections 113(a), 113(d), 113(e), and 113(h) of the Customs Act, 1962. It further appears that the Tobacco (Mahak Chaini) attempted to be exported by the passenger is to be construed as 'smuggling' within the meaning of Section 2(39) of the Customs Act, 1962. By using the modus of concealment of the Tobacco (Mahak Chaini) in his bags, it appears that the passenger was fully aware that the goods would be offending in nature on its attempt to export. It, therefore, appears that he has knowingly carried the Tobacco (Mahak Chaini) concealed in his bags and failed to declare the Tobacco (Mahak Chaini) on his arrival in the departure hall at the SVP International Airport, Ahmedabad. It appears that he has involved himself in carrying, keeping, concealing and has dealt with the offending goods in a manner which he knew or had reasons to believe were liable to confiscation under the Act. It, therefore, appears that the passenger has rendered himself liable for penal action under the provisions of Section 114(iii) of the Customs Act, 1962.

9 Mr Mohammed Asjad, Nandicache, 1<sup>st</sup> Cross, Marappa Garden Benson Town, Bengluru, Pin - 560046, Karnataka is called upon to show cause in writing to the Superintendent of Customs, Arrival Hall, SVP International Airport, Ahmedabad - 380 004 as to why:

- i. the 200 packets of Tobacco (Mahak Chaini) (each packets 200 x 17 pouch) totally valued at Rs 34,000/- (Rupees Thirty Four thousand only), placed under seizure vide panchnama drawn on 13.04.2019, should not be confiscated under the provisions of Sections 113(a), 113(d), 113(e), and 113(h) of the Customs Act, 1962; and
- ii. penalty should not be imposed upon the passenger under Section 114(iii) of the Customs Act, 1962.

10 Mr Mohammed Asjad, Nandicache, 1<sup>st</sup> Cross, Marappa Garden Benson Town, Bengluru, Pin - 560046, Karnataka is requested to file his written submissions and produce evidences which he intends to rely at the time of showing cause.

11 The passenger is requested to inform if he desires to be heard in person before the case is adjudicated. If no mention is made in his submission, it would be presumed that he does not desire a personal hearing. If no cause is shown by the passenger against the action proposed against him within 30 days of the receipt of this notice or if he does not appear before the adjudicating authority, when the case is posted for hearing, the case would be decided ex-parte on merits.

12 This notice is without prejudice to any other action that may be taken against the passenger under this Act or any other law for the time being in force in India.

13 The documents relied on in the notice are listed as Annexure 'A' and are enclosed with this notice.

  
Superintendent (AIU)  
SVPI Airport, Customs,  
Ahmedabad.

By Registered Post AD  
Mr Mohammed Asjad,  
Nandicache, 1<sup>st</sup> Cross,  
Marappa Garden Benson Town,  
Bengluru, Pin – 560046,  
Karnataka.

Copy to:

1. The Deputy Commissioner of Customs, SVPIA, Ahmedabad.
2. The Superintendent, SVPI Airport, Ahmedabad.
3. Guard File

Annexure 'A'

Documents relied for the notice to show cause numbered VIII/10-06/AIU/C/2019-20 against Mr Mohammed Asjad, Nandicache, 1<sup>st</sup> Cross, Marappa Garden Benson Town, Bengaluru, Pin – 560046, Karnataka.

No	Document	Remarks
1	Panchnama drawn on 13.04.2019 at SVPIA, Ahmedabad	Copy already submitted
2	Order for seizure under Section 110(1) and (3) of the Customs Act, 1962 dated 13.04.2019	Copy already submitted
3	Statement dated 13.04.2019 of Mr Mohammed Asjad	Copy enclosed