



सीमाशुल्कके प्रधान आयुक्तकाकार्यालय  
**OFFICE OF THE PRINCIPAL COMMISSIONER OF CUSTOMS**  
सीमाशुल्कआयुक्तालय **CUSTOMS COMMISSIONERATE**  
वस्तु एवं सेवा कर भवन, एलबीस्टेडियमरोड, बशीरबाग, हैदराबाद-500 004  
**GST BHAVAN, L B STADIUMROAD, BASHEER BAGH,**  
**HYDERABAD- 500 004**

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**MODUS OPERANDI CIRCULAR No. 01A /2024**

**Dated- 08.09.2024.**

Detected by : Customs Commissionerate , Hyderabad.

Detected at : Courier Imports Hall, International Courier Terminal, Air Cargo Complex, Shamshabad, Hyderabad.

The officers of Customs posted at Air Cargo Complex , International Cargo Terminal, Rajiv Gandhi International Airport on suspicion screened (X-Ray) a cardboard box imported from Kuwait through Courier which was wrapped with non-woven fabric cloth. On verification of the HWAB , the contents declared were Shampoo, Kitchenware, Chocolates, Olive Oil, Flask, Fry Pan, Soap Powder, Tuna, Pillow, Pillow Cover, Knife Set, Small Chair, Towel and Sponge Set totally valued at US\$ 20.27.

The officers identified concealment in kitchen appliances viz., 04 nos. of Ladles with wooden handles and stainless body and on the reasonable belief and suspicion that some dutiable/restricted/prohibited goods may have been concealed in the stem of the said 04 nos. of Ladles , these items were subjected to further scrutiny. On cutting and opening a single ladle, a yellow-coloured rod in square shape concealed

in the stem of the Ladle was noticed. On opening the remaining Ladles , the same yellow-coloured rods in square shape comprising of four rods and three small pieces were noticed. On a suspicion that the yellow coloured rods may be Gold , verification by the Govt. Approved Gold Assayer was conducted. The Gold Assayer Certified that the yellow-coloured metal rods were made of Gold of 24 carat purity -999 weighing 514.370 Grams, valued at Rs.37,86,792/- (Rupees Thirty Seven Lakhs Eighty Six thousand Seven Hundred and Ninety Two only) as per market value. On preliminary investigation, it was observed that, the Authorised Courier Agency did not perform due diligence by way of verification of KYC nomrs among other ommisions and commissions. The registration of the Authorised Courier Agency was suspended. Further investigation is in progress.

( B.RAGHU KIRAN)  
Additional Commissioner

