

	<p>प्रधानआयुक्तकाकार्यालय, सीमाशुल्क, अहमदाबाद सीमाशुल्कभवन, आलइंडीयारेडीऑफिसबाजुमे, नवरंगपुरा, अहमदाबाद 380009</p> <p>दुरभाष (079) 2754 46 30 फ़ैक्स (079) 2754 23 43 OFFICE OF THE PRINCIPAL COMMISSIONER OF CUSTOMS, AHMEDABAD CUSTOMS HOUSE, NEAR ALL INDIA RADIO, NAVRANGPURA, AHMEDABAD 380009</p> <p>PHONE : (079) 2754 46 30 FAX (079) 2754 23 43 E- mail: cus-ahmd-adj@gov.in</p>	 आज़ादी का अमृत महोत्सव
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DIN-20240571MN0000666AE7

SHOW CAUSE NOTICE

M/s.Vipra Impex, (hereinafter also called as "Importer" for the sake of brevity), holder of IEC No. AHNPC3307J is having registered office at Plot No. 21, New GIDC, 52 Sector, Umbergaon, Valsad, Gujrat-396171. The importer is engaged in the business of trading a wide range of steel products including stainless steel coils & sheets. Cold Rolled Stainless Steel Coils & Sheets (hereinafter referred as "imported goods/impugned goods") are regularly imported from Malaysia under Free Trade Agreement (FTA) by the importer from various ports by availing the benefit of duty exemption under Notifications 46/2011-Customs dated 01.06.2011 and Notification No. 53/2011-Customs dated 01.07.2011. The impugned goods have been shipped from Malaysia falling under Customs Tariff item 72193590 & 72209090 to the First Schedule of the Customs Tariff Act, 1975. The importer filed the bills of entry (As detailed in the Annexure A attached with this Show Cause Notice) through the Customs Broker for the clearance of the aforesaid goods by availing concessional rate of Customs duty benefit on the basis of Country of Origin Certificate prescribed under Notification No. 53/2011-Customs dated 01.07.2011, as amended. Based upon the self-assessed declarations regarding Country of Origin, benefit made by the importer in the aforesaid bills of entry, the imported goods viz. Cold Rolled Stainless Steel Coil& Sheets were cleared.

2. Directorate of Revenue Intelligence, Mumbai Zonal Unit (DRI for short) had forwarded a letter vide F. No. DRI/MZU/F/Misc-23/2022 dated 23.08.2022 (**RUD No.1**) with letters dated 25.07.2022 (**RUD No.2**) and 07.06.2022 (**RUD No.3**) issued vide F. No. DRI/HQ-CI/B-Cell/50D/Enq-01/2020-CI regarding verification of certificates of Country of Origin. Further reference is invited to Alert Circular 02/2021 dated 10.09.2021(**RUD No.4**) and Alert Circular 01/2022 dated 07.02.2022 (**RUD No.5**) by DRI, HQ.

3. In the above-mentioned letters and references, it has been stated that 6 references pertaining to 187 unauthentic COOs, received from the PTA Cell, CBIC, New Delhi, were forwarded for further necessary action along with preliminary analysis conducted by them. During analysis, 2612 risky import consignments pertaining to 329 distinct importers were shared with the zonal units for comprehensive investigation in co-ordination with the field formations. Further, it has been stated that FTA cell had shared details of 42 COOs which were reported to be unauthentic by the issuing authority in Malaysia and all these 42 COOs pertain to two overseas suppliers namely M/s. MH MegahMaju Enterprises and M/s. Setica Industries (M) Sdn Bhd. The Ministry of International Trade and Industry (MITI), Malaysia, in its verification reports, stated that both the above mentioned overseas suppliers were not registered in their ePCO systems and appear to be unauthentic. ePCO is a web-based Preferential Certificate of Origin application and approval system. Manufacturers/ Exporters who need certification of the country of origin for a particular product can use ePCO to apply in the form of an official online document for the preferential Certificate of Origin. Upon analysis of the import consignments pertaining to the above referred 42 COOs, the same were found imported by the 20 importers and M/s. Vipra Impex is one of them. Thus, it appears that COOs issued by said 42 overseas suppliers are fake as they were not registered with ePCO system to obtain Preferential Certificate of Origin.

Further, vide letter F.No. DRI/HQ-CI/B-cell/50D/Enq-01/2020-CI/1602 dated 07.06.2022 it has been communicated that the said 187 COOs (184 COOs issued in Malaysia & 3 COOs issued in Thailand) were analyzed which pertain to the total 42 overseas entities claiming benefits of Notification No. 46/2011-Customs dated 01.06.2011 and Notification 53/2011-Customs dated 01.07.2011. Further, these 42 overseas suppliers appear to be risky or unauthentic as detailed in para 7 of the above said letter dated 07.06.2022 and M/s. Ezy Metal Enterprises is one of them.

In view of the above facts, the matter of verification of Country of Origin Certificate in respect of M/s. Vipra Impex was taken up for investigation by Directorate of Revenue Intelligence, Pune.

4. Whereas, on perusal of the import data of M/s Vipra Impex from ISS portal since 2018, it was observed that the importer had imported stainless steel articles viz. stainless steel sheets, cold rolled stainless steel coils & sheets from various suppliers of Malaysia, Vietnam, US, Thailand, China and others under the CTI72193590 & 72209090. Further, it was noted that when the said goods were imported from Malaysia, the importer had taken the benefit of Notification No. 46/2011 under serial no 967(I) and availed the

exemption benefit of Customs duty on the basis of Country of Origin Certificate prescribed under Notification No. 53/2011-Customs dated 01.07.2011, as amended.

5. Whereas, on scrutiny of the import data of the importer, it was noticed that out of the said 42 overseas entities, M/s Vipra Impex had imported cold rolled stainless steel coils & sheets under CTI 72193590 & 72209090 from two entities viz. M/s MH Megah Maju Enterprises, Malaysia & M/s. Ezy Metal Enterprises, Malaysia. The details of which are as below:

Sr. No.	Port	Overseas Supplier	Assessable Value (In Rs.)	BE No. & Date
1.	INSAJ6	MH Megah Maju Enterprises	8,90,72,151/-	As per Annexure A
		Ezy Metal Enterprises	39,40,463/-	5319998 dated 16.10.2019
2.	INNSA1	MH Megah Maju Enterprises	26,77,640/-	As per Annexure A

Whereas, the benefit under Notifications 46/2011-Customs is available provided the goods are of Malaysian Origin in accordance with provision of the Customs Tariff [Determination of Origin of Goods are under the Preferential Trade Agreements between the Governments of Member States of the Association of Southeast Asian Nations (ASEAN) and the Republic of India] Rules, 2009, published vide Notification No. 189/2009-Customs (N.T.) dated 31.12.2009. As per the aforesaid Rules, the "Certificate of Origin" is required to be issued by the designated authority.

Similarly, benefit of the Customs Notifications No. 46/2011-Customs dated 01.06.2011 and Notification No. 53/2011-Customs dated 01.07.2011 are available provided the goods are of Malaysian origin in accordance with provisions of the Customs Tariff [Determination of Origin of Goods are under the Preferential Trade Agreements between the Governments of the Republic of India and Malaysia] Rules, 2011, published vide Notification No. 43/2011-Customs (N.T.).

6. Whereas, in pursuance of the foregoing paras, summons dated 15.09.2022 & 21.11.2023 were issued to the importer to give evidence and to submit details of imports made under FTA/PTA since 2018 from Malaysia and certificates of country of origin of the said imports. In response to the said summons Shri Vipin Chaturvedi, proprietor of M/s. Vipra Impex vide his letter dated 28.12.2023 (**RUD No.6**) submitted that the said goods were originated from Malaysia and not anywhere else. The Malaysian supplier has

given them the Country of Origin Certificate of Malaysia and, accordingly, they have availed the benefit of exemption of Customs duty under Notification 46/2011 dated 01.06.2011 on the basis of the said Country of Origin Certificate of Malaysia. However, the Malaysian authorities have certified that the entity viz. M/s MH Megah Maju Enterprises is not registered in their ePCO systems and M/s. Ezy Metal Enterprises, Malaysia is among the said risky 42 suppliers. Hence, it appears that the COO certificates issued to them are unauthentic.

7. Summary of Investigation:

Whereas, in view of the above facts discussed in the foregoing paras and evidences available on record, it appears that the importer has contravened the provisions of Section 46(4) of the Customs Act, 1962 in as much as they had taken a wrong exemption of Customs duty based upon invalid or forged document namely Country of Origin Certificate in terms of the Notifications No. 46/2011-Customs dated 01.06.2011, and thereby they appear to have suppressed material facts from the department and produced forged Country of Origin Certificate as mentioned above for the imported goods, while filling the declaration, seeking clearance at the time of importation of the impugned goods based upon invalid and forged documents viz. Country of Origin Certificate leading to unlawful and wrong availment of exemption from Customs duty under Notifications No. 46/2011-Customs dated 01.06.2011 by the importer.

Whereas, M/s.Vipra Impex appears to have knowingly and intentionally contravened the provisions of Section 17 of the Customs Act, 1962 read with Section 46, *ibid*, inasmuch as they by reason of collusion, wilful mis-statement and suppressed the material facts from the department and produced unauthentic Country of Origin Certificate for the imported goods, while filing the declaration, seeking clearance at the time of importation of the impugned goods based upon invalid and unauthentic documents viz. Country of Origin Certificate leading to wrong availment of exemption from Customs duty under Notifications No. 46/2011-Customs dated 01.06.2011 by the importer. Therefore, the differential Customs duties as detailed in the column 18 of the Annexure- A are recoverable involving the extended period under the provisions of Section 28 (4) of the Customs Act, 1962.

8. Relevant Provisions of Law:

8.1 Sub-section (4) of section 46 of the Customs Act, 1962, specifies that, the importer while presenting a Bill of Entry shall make and subscribe to a declaration as to the truth of the contents of such Bill of

Entry and shall, in support of such declaration, produce to the proper officer the invoice, if any, relating to the imported goods.

8.2 SECTION 17. Assessment of duty -

(1) An importer entering any imported goods under section 46, or an exporter entering any export goods under section 50, shall, save as otherwise provided in section 85, self-assess the duty, if any, leviable on such goods.

(2) The proper officer may verify the self-assessment of such goods and for this purpose, examine or test any imported goods or export goods or such part thereof as may be necessary.

(3) For verification of self-assessment under sub-section (2), the proper officer may require the importer, exporter or any other person to produce any contract, broker's note, insurance policy, catalogue or other document, whereby the duty leviable on the imported goods or export goods, as the case may be, can be ascertained, and to furnish any information required for such ascertainment which is in his power to produce or furnish, and thereupon, the importer, exporter or such other person shall produce such document or furnish such information.

(4) Where it is found on verification, examination or testing of the goods or otherwise that the self-assessment is not done correctly, the proper officer may, without prejudice to any other action which may be taken under this Act, re-assess the duty leviable on such goods.

(5) Where any re-assessment done under sub-section (4) is contrary to the self-assessment done by the importer or exporter regarding valuation of goods, classification, exemption or concessions of duty availed consequent to any notification issued therefore under this Act and in cases other than those where the importer or exporter, as the case may be, confirms his acceptance of the said re-assessment in writing, the proper officer shall pass a speaking order on the re-assessment in within fifteen days from the date of re-assessment of the Bill of Entry or the shipping bin, as the case may be.

(6) Where re-assessment has not been done or a speaking order has not been passed on re-assessment, the proper officer may audit the assessment of duty of the imported goods or export goods at his office or at the premises of the importer or exporter, as may be expedient, in such manner as may be prescribed.

Explanation. -For the removal of doubts, it is hereby declared that in cases where an importer has entered any imported goods under section 46 or an exporter has entered any export goods under section 50 before

the date on which the Finance Bill, 2011 receives the assent of the President, such imported goods or export goods shall continue to be governed by the provisions of section 17 as it stood immediately before the date on which such assent is received.

8.3 Circular No.17/2011- Customs dated 8th April, 2011 issued by the Ministry of Finance, specified that Section 17 of the Customs Act, 1962 provided for self-assessment of duty on import and export goods by the importer or exporter himself by filing a Bill of Entry or Shipping Bill, as the case may be. The importer or exporter at the time of self-assessment was to ensure that he declares the correct classification, applicable rate of duty, value, benefit of exemption notification claimed, if any\ in respect of the imported / export goods while presenting Bill of Entry or Shipping Bill. The Bill of Entry or Shipping Bill self-assessed by importer or exporter, as the case may be, could be subject to verification with regard to correctness of classification, value, rate of duty, exemption notification or any other relevant particular having bearing on correct assessment of duty on imported or export goods. For the purpose of verification, the proper officers were also required to order for examination or testing of the imported or export goods, production of any relevant document or ask the importer or exporter to furnish any relevant information.

8.4 Section 111: - Confiscation of improperly imported goods, etc. -

The following goods brought from a place outside India shall be liable to confiscation: -

(o) [any goods exempted, subject to any condition, from duty or any prohibition in respect of the import thereof under this Act or any other law for the time being in force, in respect of which the condition is not observed unless the non-observance of the condition was sanctioned by the proper officer];

(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 ³ [in respect thereof, or in the case of goods under trans-shipment, with the declaration for trans-shipment referred to in the proviso to sub-section (1) of section 54];

8.5 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, harbouring, keeping, concealing, selling or purchasing, or in any other manner dealing with any goods which he knows or has reason to believe are liable to confiscation under section 111, shall be liable to penalty.

8.6 Section 114A provides that where the duty has not been levied or has been short- levied or the interest has not been charged or paid or has been part paid or the duty or interest has been erroneously refunded by reason of collusion or any willful mis-statement or suppression of facts, the person who is liable to pay the duty or interest, as the case may be, as determined under sub-section (8) of section 28, shall, also be liable to pay a penalty equal to the duty or interest so determined.

8.7 Section 114AA. Penalty for use of false and incorrect material. -

“If a person knowingly or intentionally makes, signs or uses, or causes to be made, signed or used, any declaration, statement or document which is false or incorrect in any material particular, in the transaction of any business for the purposes of this Act, shall be liable to a penalty not exceeding five times the value of goods”.

8.8 Section 28(4) of the Customs Act, 1962 – Where any duty has not been levied or has been short-levied or erroneously refunded, or interest payable has not been paid, part-paid or erroneously refunded, by reason of, - (a) collusion; or (b) any willful mis-statement; or (c) suppression of facts, by the importer or the exporter or the agent or erroneously of the importer or exporter, the proper officer shall, within five years from the relevant date, serve notice on the person chargeable with duty or interest which has not been so levied or which has been so short-levied or short-paid or to whom the refund has erroneously been made, requiring him to show cause why he should not pay the amount specified in the notice.

8.9 Section 28AA (1) stipulates that – the person, who is liable to pay duty in accordance with the provisions of section 28, shall, in addition to such duty, be liable to pay interest, if any, at the rate fixed under sub-section (2), whether such payment is made voluntarily or after determination of the duty under that section.

8.10 Section 2. Definitions -

In this Act, unless the context otherwise requires,

(26) "importer", in relation to any goods at any time between their importation and the time when they are cleared for home consumption, includes 22 [any owner, beneficial owner] or any person holding himself out to be the importer;

8.11 Various provisions of the Customs Act,1962 and the Rules made thereunder as applicable.

9. Differential Duty Liability:

- 9.1** The total differential duty leviable along with IGST on the said goods as detailed in the column 18 of the Annexure-A amounts to Rs. 93,15,446/- without allowing exemption of Customs duty based on Country of Origin Certificate benefit of Malaysian origin. Exemption of Customs duty based on Country of Origin for the said imported goods is not available to them for the reasons as discussed in the foregoing paras. Therefore, it appears that the amount of differential Customs duties amounting to Rs. 93,15,446/- (Rupees Ninety Three Lakh, Fifteen Thousand, Four Hundred and Forty Six only) as detailed in Annexure-A to the Show Cause Notice appears demandable and recoverable in terms of Section 28(4) of the Customs Act, 1962 from them by denying exemption of Customs duty based upon the Country of Origin of imported goods.
- 9.2** Whereas, M/s.Vipra Impex, and its proprietor Mr. Vipin Chaturvedi, appears to have knowingly and intentionally contravened the provisions of Section 17 of the Customs Act, 1962 read with Section 46, ibid, inasmuch as they suppressed material facts from the department and produced unauthentic Country of Origin Certificate as mentioned above for the imported goods, while filing the declaration, seeking clearance at the time of importation of the impugned goods based upon invalid and forged documents viz. Country of Origin Certificate leading to unlawful and wrong availment of exemption from Customs duty under Notifications No. 46/2011-Customs dated 01.06.2011 by the importer.

- 9.3** In view of the above, the goods of the declared value imported and cleared under the bills of entry, as detailed Annexure: A, are liable for confiscation under Section 111(m) and 111(o) of the Customs Act, 1962, as they suppressed material facts from the department and produced forged Country of Origin Certificate.

10. Section 110 AA. Action subsequent to inquiry, investigation or audit or any other specified purpose-

Whereas in pursuance of any proceeding, in accordance with Chapter XIII A or this Chapter, if an officer of Customs has reasons to believe that-

(a) any duty has been short-levied, not levied, short-paid or not paid in a case where assessment has already been made;

(b) any duty has been erroneously refunded;

(c) any drawback has been erroneously allowed; or

(d) any interest has been short-levied, not levied, short-paid or not paid, or erroneously refunded,

then such officer of customs shall, after causing inquiry, investigation, or as the case may be, audit, transfer the relevant documents, along with a report in writing-

(a) to the proper officer having jurisdiction, as assigned under section 5 in respect of assessment of such duty, or to the officer who allowed such refund or drawback; or

(b) in case of multiple jurisdictions, to an officer of customs to whom such matter is assigned by the Board, in exercise of the powers conferred under section 5,

and thereupon, power exercisable under sections 28, 28AAA or Chapter X, shall be exercised by such proper officer or by an officer to whom the proper officer is subordinate in accordance with sub-section (2) of section 5."

11. The imports of cold rolled stainless steel coils & sheets under CTI 72193590 & 72209090 by the Importer have taken place at ICD Tumb (INSAJ6) and Nhava Sheva (INNSA1) and highest Duty demand pertains to the ICD Tumb (INSAJ6), which falls under the jurisdiction of the Principal Commissioner of Customs, Ahmedabad. Therefore in terms of Section 110AA read with Notification No.28/2022 Customs (NT) dated 31.03.2022 the proper officer in the instant case is the Principal Commissioner of Customs, Ahmedabad.

12. Now therefore, M/s. Vipra Impex, having registered office at Plot No. 21, New GIDC, 52 Sector, Umbergaon, Valsad, Gujrat-396171 are hereby called upon to show cause to the Principal Commissioner of Customs, Ahmedabad having his office at 1st Floor, Customs House, Near Akashwani Bhavan, Navrangpura, Ahmedabad within 30 days of the receipt of this Notice as to why:

- i. The exemption benefit of Notification No.46/2011-Cus dated 01.06.2011, as amended, availed by the Importer against the goods imported under various Bills of Entry filed at ICD Tumb & Nhava Sheva, as mentioned in Annexure-A to the Show Cause Notice, should not be disallowed as the Competent authority of Malaysia has stated that overseas suppliers were not registered in their ePCO systems.
- ii. The impugned goods having total assessable value of **Rs.9,56,90,255/- (Rupees Nine Crore, Fifty Six Lakh, Ninety Thousand, Two Hundred and Fifty Five only)** as mentioned in Annexure-A to the Show Cause Notice should not be held liable for confiscation as per the provisions of Section 111(m) and 111 (o) of the Customs Act, 1962. However, as the said goods are not physically available for confiscation, why fine should not be imposed in lieu of confiscation under Section 125 of the Customs Act, 1962;
- iii. The differential Customs Duty amounting to **Rs.93,15,446/- (Rupees Ninety Three Lakh, Fifteen Thousand, Four Hundred and Forty Six Only)** as mentioned in "Annexure-A" attached to this Show Cause Notice should not be demanded and recovered from them under Section 28(4) of the Customs Act, 1962;
- iv. The Interest at the applicable rate should not be recovered from them on the said differential Customs Duty as mentioned at (iii) above under Section 28 AA of the Customs Act, 1962;
- v. Penalty should not be imposed on the Importer under Section 114A of the Customs Act, 1962;

13. Shri Vipin Chaturvedi, Proprietor of M/s. Vipra Impex, Plot No. 21, New GIDC, 52 Sector, Umbergaon, Valsad, Gujrat-396171 is hereby called upon to show cause to the Principal Commissioner of Customs, Ahmedabad having his office at 1st Floor, Customs House, Near Akashwani Bhavan, Navrangpura, Ahmedabad within 30 days of the receipt of this Notice as to why:

- (i) Penalty should not be imposed upon him under Section 112(a) and/or 112(b) of the Customs Act, 1962.
- (ii) Penalty should not be imposed upon him under Section 114AA of the Customs Act, 1962.

14. The above Noticees are hereby required to file their reply to this Notice within thirty days from the receipt of this Notice. They are also required to produce at the time of showing cause all the evidences upon which they intend to rely in support of their defense.

15. The Noticees are requested to indicate in their written replies as to whether they desire to be heard in person before the case is adjudicated. If no reply is received within 30 (Thirty) days of receipt of this Notice or if they do not appear for Personal hearing before the adjudicating authority when the case is posted for hearing, the case will be decided *ex-parte*, on the basis of the material evidence available on record without any further reference to them.

16. The documents relied upon in the present Show Cause Notice are as listed at Annexure-B attached to this Notice.

17. This Notice is issued without prejudice to any other action that may be taken against them under the Customs Act or under any other law for the time being in force.

18. The Department reserves its right to amend, modify or supplement this Notice at any time on the basis of evidences available/evidences gathered later on, prior to the adjudication of the case.


15.05.2024

(Shiv Kumar Sharma)
Principal Commissioner

Encl: Annexure-A & B

DIN- 20240571MN0000666AE7

F. No. VIII/10-50/Pr.Commr./O&A/2023-24

Dated: 15.05.2024

BY SPEED POST A.D

To,

✓ 1.M/s. Vipra Impex,
Plot No. 21, New GIDC,
52 Sector, Umbergaon,
Valsad, Gujrat-396171


2.Shri Vipin Chaturvedi,
Proprietor of M/s. Vipra Impex,
Plot No. 21, New GIDC,
52 Sector, Umbergaon,
Valsad, Gujrat-396171

Copy to:-

1. The Pr. Commissioner of Customs, Nhava Sheva Sea Port, Raigad for information please.
2. The Additional Director General, Mumbai Zonal Unit, 13, Sir Vithaldas Thackersey Marg, New Marine Lines, Mumbai 400020 for information please.
3. The Deputy/Assistant Commissioner of Customs, ICD-Tumb for information please.
4. The Superintendent (System), Customs HQ, Ahmedabad in PDF format for uploading on the website of Customs Commissionerate, Ahmedabad.
5. Guard File.

ANNEXURE-A


BEDATE	NAMEOFTHEIMPORTER	COUNTRYOFORIGIN	AINVOICENO	INVOICEDATE	SUPPLIERNAME	ITEMDESCRIPTION	CTH	ITEMWISEASVALUE	(BCD+SWS) @8.25% to be paid	IGST ITEMWISEAS SVALUE	IGST @18% to be paid
4	5	6	7	8	9	10	11	12	13	14	15
05-06-2019	VIPRA IMPEX	MY	190221-01-3	20/05/2019	MH MEGAH MAJU ENTERPRISE	COLD ROLLED STAINLESS STEEL SHEET GRADE J3 (EX-STOCK) SIZE:0.6 X 1240 X 2500 (AIFTA NO:KL-2019-AI-21-045217 DT:29.05.201	72193590	324401	26763	351164	63210
								822905	67890	890795	160343
								731391	60340	791730	142511
20/06/2019	VIPRA IMPEX	MY	190504-04-1	06-05-2019	MH MEGAH MAJU ENTERPRISE	COLD ROLLED STAINLESS STEEL COIL GRADE J3 (EX-STOCK) SIZE:0.21 X 550 (AIFTA NO:KL-2019-AI-21-055683 DT:17.06.2019)	72193590	168939	13937	182877	32918
								493337	40700	534038	96127
								1215560	100284	1315844	236852
								1969334	162470	2131804	383725
								980508	80892	1061400	191052
04-07-2019	VIPRA IMPEX	MY	190504-04-2	15/06/2019	MH MEGAH MAJU ENTERPRISE	COLD ROLLED STAINLESS STEEL COIL GRADE J3 (EX-STOCK) SIZE:0.21 X 550 (AIFTA NO:KL-2019-AI-21-058901 DT:28.06.2019)	72193590	1016791	83885	1100676	198122
								318253	26256	344509	62012
								1534106	126564	1660670	298921
								904637	74633	979270	176269
								239121	19727	258848	46593
11-07-2019	VIPRA IMPEX	MY	190603-06-2	25/06/2019	MH MEGAH MAJU ENTERPRISE	COLD ROLLED STAINLESS STEEL COIL GRADE J3 (EX-STOCK) SIZE:0.3 X 510 (AIFTA NO:KL-2019-AI-21-060238 DT:10.07.2019)	72193590	481114	39692	520805	93745
								459284	37891	497175	89491
								249577	20590	270167	48630
								527469	43516	570985	102777
								517082	42659	559741	100753
23/07/2019	VIPRA IMPEX	MY	190601-05-1	07-05-2019	MH MEGAH MAJU ENTERPRISE	COLD ROLLED STAINLESS STEEL COIL GRADE J3 (EX-STOCK) SIZE:0.4 X 1240 (AIFTA NO:KL-2019-AI-21-067479 DT:19.07.2019)	72193590	522773	43129	565902	101862
								2844562	234676	3079238	554263
								1075591	88736	1164327	209579
23-07-2019	VIPRA IMPEX	MY	190221-01-4	07-05-2019	MH MEGAH MAJU ENTERPRISE	COLD ROLLED STAINLESS STEEL SHEET GRADE J3 (EX-STOCK) SIZE:0.6 X 1240 X 2500 (AIFTA NO:KL-2019-AI-21-067315 DT:19.07.201	72193590	720234	59419	779653	140338
								313300	25847	339147	61046
								787583	64976	852558	153460


 21/07/24
 CTO, DIT, Pulu


3	17/08/2019	VIPRA IMPEX	MY	190603-063	31/07/2019	MH MEGAH MAJU ENTERPRISE	COLD ROLLED STAINLESS STEEL COIL GRADE J3 (EX-STOCK)(AIFTA NO:KL-2019-AI-2I-076713 DT:09.08.2019)	72193590	3995168	329601	4324769	778458	1108060	719130	388930
8	19/08/2019	VIPRA IMPEX	MY	190712-07-1	08-08-2019	MH MEGAH MAJU ENTERPRISE	COLD ROLLED STAINLESS STEEL COIL GRADE J3 (EX-STOCK) SIZE:0.25 X 550 X C (AIFTA NO:KL-2019-AI-2I-076794 DT:15.08.2019)	72193590	532357	43919	576276	103730	147649	95824	51825
									1455626	120089	1575716	283629	403718	262013	141705
									1043607	86098	1129704	203347	289444	187849	101595
									525175	43327	568502	102330	145657	94531	51126
									522976	43146	566122	101902	145047	94136	50912
17	31/08/2019	VIPRA IMPEX	MY	190601-05-2	31/07/2019	MH MEGAH MAJU ENTERPRISE	COLD ROLLED STAINLESS STEEL COIL GRADE J3 (EX-STOCK) SIZE:0.5 X 1240 (AIFTA NO:KL-2019-AI-2I-080252 DT: 28.08.2019)	72193590	1772373	146221	1918594	345347	491568	319027	172540
									370099	30533	400633	72114	102647	66618	36029
									1092123	90100	1182223	212800	302900	196582	106318
									365702	30170	395873	71257	101427	65826	35601
31	07-09-2019	VIPRA IMPEX	MY	190601-05-3	14/08/2019	MH MEGAH MAJU ENTERPRISE	COLD ROLLED STAINLESS STEEL SHEET GRADE J3 (EX-STOCK) SIZE:0.6 X 1240 X 2500 (AIFTA NO:KL-2019-AI-2I-081478 DT: 04.09.20	72193590	698897	57659	756557	136180	193839	125802	68038
								72193590	723625	59699	783324	140998	200697	130253	70445
								72193590	376181	31035	407216	73299	104334	67713	36621
44	09-09-2019	VIPRA IMPEX	MY	190712-07-2	20/08/2019	MH MEGAH MAJU ENTERPRISE	COLD ROLLED STAINLESS STEEL COIL GRADE J3 (EX-STOCK) SIZE:0.21 X 550 X C (AIFTA NO:KL-2019-AI-2I-081596 DT: 04.09.2019)	72193590	526327	43422	569748	102555	145977	94739	51238
									947952	78206	1026158	184708	262915	170631	92283
									493060	40677	533737	96073	136750	88751	47999
									1078940	89013	1167952	210231	299244	194209	105035
									524099	43238	567337	102121	145359	94338	51021
									538950	44463	583413	105014	149478	97011	52467
30	14/09/2019	VIPRA IMPEX	MY	190725-08-2	09-03-2019	MH MEGAH MAJU ENTERPRISE	COLD ROLLED STAINLESS STEEL COIL GRADE J3 (EX-STOCK) SIZE:0.2 X 485 X C (AIFTA NO:KL-2019-AI-2I-082441 DT: 10.09.2019)	72193590	475090	39195	514285	92571	131766	85516	46250
									498852	41155	540007	97201	138357	89793	48563
									238659	19689	258348	46503	66192	42959	23233
									240589	19849	260438	46879	66727	43306	23421
									496327	40947	537274	96709	137656	89339	48317
									271183	22373	293556	52840	75213	48813	26400
									995624	82139	1077763	193997	276136	179212	96924

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19	VIPRA IMPEX	MY	190725-09-2	23/09/2019	MH MEGAH MAJU ENTERPRISE	COLD ROLLED STAINLESS STEEL SHEET GRADE J3 (EX-STOCK) SIZE:0.6 X 1240 X 2440 (AIFTA NO:KL-2019-AI-2I-086175 DT: 07.10.20	72193590	79186	6533	85719	15429	21962
								73299	6047	79346	14282	20329
								1085276	89535	1174811	211466	301001
								696926	57496	754422	135796	193292
								647177	53392	700569	126102	179494
								760069	62706	822774	148099	210805
19	VIPRA IMPEX	MY	190805-12	30/09/2019	MH MEGAH MAJU ENTERPRISE	COLD ROLLED STAINLESS STEEL COILS GRADE NSS410M4 (THICKNESS-0.3 MM X WIDTH- 560 MM) (AIFTA NO. KL-2019-AI-21-086910 DT	72209090	440497	36341	476838	85831	122172
								434708	35863	470571	84703	120566
								467903	38602	506505	91171	129773
19	VIPRA IMPEX	MY	190812-13-5	30/09/2019	EZY METAL ENTERPRISE	COLD ROLLED STAINLESS STEEL COIL GRADE J3 (EX-STOCK) SIZE:0.21 X 485 X C (AIFTA NO:KL-2019-AI-2I-087270 DT: 09.10.2019)	72193590	495428	40873	536301	96534	137407
								748882	61783	810665	145920	207703
								520303	42925	563227	101381	144306
								446121	36805	482926	86927	123732
								464372	38311	502683	90483	128794
								539731	44528	584259	105167	149694
								456424	37655	494079	88934	126585
19	VIPRA IMPEX	MY	190814-14	10-09-2019	MH MEGAH MAJU ENTERPRISE	COLD ROLLED STAINLESS STEEL COIL GRADE J3 (EX-STOCK) SIZE:0.4 X 1240 (AIFTA NO:KL-2019-AI-2I-088435 DT: 22.10.2019)	72193590	269203	22209	291412	52454	74664
								1767862	145849	1913711	344468	490311
019	VIPRA IMPEX	MY	190905-15-1	10-09-2019	MH MEGAH MAJU ENTERPRISE	COLD ROLLED STAINLESS STEEL COIL GRADE J3 (EX-STOCK) SIZE:0.24 X 550 X C (AIFTA NO:KL-2019-AI-2I-088457 DT: 22.10.2019)	72193590	1714516	141448	1855964	334074	475521
								228017	18811	246828	44429	63241
								441666	36437	478104	86059	122491
								446189	36811	483000	86940	12375
								251697	20765	272462	49043	6980
019	VIPRA IMPEX	MY	190906-16-1	11-02-2019	MH MEGAH MAJU ENTERPRISE	COLD ROLLED STAINLESS STEEL COIL GRADE J3 (EX-STOCK) SIZE:0.4 X 1240 X C (AIFTA NO:	72193590	481842	39752	521594	93887	13363
								1716543	141615	1858158	334468	47608
								1835908	151462	1987370	357727	50918


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											543999	44880	588879	105998	150878
											538059	44390	582449	104841	149231
											988793	81575	1070368	192666	274242
											705581	58210	763791	137482	195693
13	INSAJ6	4902163	14/09/2019	VIPRA IMPEX	MY	190725-08-1	09-03-2019	MH MEGAH MAJU ENTERPRISE	COLD ROLLED STAINLESS STEEL COIL GRADE J3 (EX-STOCK) SIZE:0.3 X 603 X C (AIFTA NO:KI-2019-AI-2I-082435 DT:10.09.2019)	72193590	590038	48678	638716	114969	163647
											390290	32199	422488	76048	108247
											599840	49487	649327	116879	166366
											389547	32138	421685	75903	108041
14	INNSA1	4966393	19/09/2019	VIPRA IMPEX	MY	190725-10	09-10-2019	MH MEGAH MAJU ENTERPRISE	COLD ROLLED STAINLESS STEEL COILS GRADE NSS 410M4 (THICKNESS- 0.3 MM X WIDTH- 560 MM)(AIFTA CRT NO. KL-2019-AI-2I-083286	72209090	461005	38033	499038	89827	127860
											438159	36148	474307	85375	121523
											435368	35918	471286	84831	120749
											290747	23987	314733	56652	80639
15	INSAJ6	5023234	23/09/2019	VIPRA IMPEX	MY	190812-13-2	09-10-2019	MH MEGAH MAJU ENTERPRISE	COLD ROLLED STAINLESS STEEL COIL GRADE J3 (EX-STOCK) SIZE:0.24 X 603 X C (AIFTA NO:KL-2019-AI-2I-083323 DT: 18.09.2019)	72193590	484725	39990	524715	94449	134438
											578547	47730	626277	112730	160460
											494888	40828	535716	96429	137257
16	INSAJ6	5024360	23/09/2019	VIPRA IMPEX	MY	190812-13-1	09-10-2019	MH MEGAH MAJU ENTERPRISE	COLD ROLLED STAINLESS STEEL COIL GRADE J3 (EX-STOCK) SIZE:0.2 X 550 X C (AIFTA NO:KL-2019-AI-2I-083306 DT: 18.09.2019)	72193590	293398	24205	317603	57169	81374
											948535	78254	1026789	184822	263076
											535539	44182	579721	104350	148532
											266297	21969	288266	51888	73857
17	INSAJ6	5250803	11-10-2019	VIPRA IMPEX	MY	190812-13-3	23/09/2019	MH MEGAH MAJU ENTERPRISE	COLD ROLLED STAINLESS STEEL COIL GRADE J3 (EX-STOCK) SIZE:0.24 X 510 X C (AIFTA NO:KL-2019-AI-2I-086203 DT: 07.10.2019)	72193590	496311	40946	537257	96706	137652
											512354	42269	554624	99832	142107
											494545	40800	535345	96362	137162
											544147	44892	589039	106027	150919
18	INSAJ6	5250804	11-10-2019	VIPRA IMPEX	MY	190812-13-4	23/09/2019	MH MEGAH MAJU ENTERPRISE	COLD ROLLED STAINLESS STEEL COIL GRADE J3 (EX-STOCK) SIZE:0.3 X 603 X C (AIFTA NO:KL-2019-AI-2I-086224 DT: 07.10.2019)	72193590	583151	48110	631261	113627	161737
											584770	48244	633014	113942	162186
											270086	22282	292368	52626	74908
											268026	22112	290138	52225	74337
											513311	42348	555659	100019	142367


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21/11/2019	VIPRA IMPEX	MY	190911-17	11-02-2019	MH MEGAH MAJU ENTERPRISE	COLD ROLLED STAINLESS STEEL COIL GRADE J3 (EX-STOCK) SIZE:0.5 X 1240 X C (AIFTA NO:KL-2019-AI-21-092542 DT:14.11.2019)	72193590	1854323	152982	2007304	361315
								1789142	147604	1936747	348614
21/11/2019	VIPRA IMPEX	MY	190906-16-2	11-02-2019	MH MEGAH MAJU ENTERPRISE	COLD ROLLED STAINLESS STEEL SHEET GRADE J3 (EX-STOCK) SIZE:0.6 X 1240 X 2500 (AIFTA NO:KL-2019-AI-21-092557 DT:14.11.201	72193590	1090642	89978	1180620	212512
								1089383	89874	1179257	212266
								542837	44784	587621	105772
								806406	66528	872934	157128
03-02-2020	VIPRA IMPEX	MY	191017-23-1	13/01/2020	MH MEGAH MAJU ENTERPRISE	COLD ROLLED STAINLESS STEEL COIL GRADE J3 (EX-STOCK) SIZE:0.4 X 1240 X C (AIFTA NO:	72193590	1160913	95775	1256688	226204
								2336370	192751	2529121	455242
14/02/2020	VIPRA IMPEX	MY	191017-23-2	20/01/2020	MH MEGAH MAJU ENTERPRISE	COLD ROLLED STAINLESS STEEL COIL GRADE J3 SIZE:0.6 X 1240 XC (AIFTA NO:KL-2020-AI-21-003947 DT:11.02.2020)	72193590	1659721	136927	1796648	323397
01-04-2020	VIPRA IMPEX	MY	191230-33-1	16/03/2020	MH MEGAH MAJU ENTERPRISE	COLD ROLLED STAINLESS STEEL COIL GRADE J3 SIZE:0.21 X 510 XC (AIFTA NO:KL-2020-AI-21-012510 DT:24.03.2020)	72193590	480025	39602	519627	93533
								482534	39809	522343	94022
								482812	39832	522644	94076
								457724	37762	495486	89188
								960189	79216	1039404	187093
								482812	39832	522644	94076
								488806	40326	529132	95244
22/04/2020	VIPRA IMPEX	MY	191230-32	30/03/2020	MH MEGAH MAJU ENTERPRISE	COLD ROLLED STAINLESS STEEL COIL GRADE J3 SIZE:0.24*550*C (AIFTA NO:KL-2020-AI-21-012386 DT:13.04.2020)	72193590	495351	40866	536218	96519
								976415	80554	1056969	190254
								496208	40937	537146	96686
								494065	40760	534826	96269
								981558	80979	1062537	191257
								493065	40678	533743	96074
								504533	41624	546157	98308
								508908	41985	550892	99161


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18/05/2020	VIPRA IMPEX	MY	200302-08	20/04/2020	MH MEGAH MAJU ENTERPRISE	COLD ROLLED STAINLESS STEEL COIL, GRADE J3 SIZE:0.21*550*C (AIFTA NO:KL-2020-AI-21-028914 DT:12.05.2020)	72193590	450763	37188	487951	87831	125019	81137	43882
								958965	79115	1038079	186854	265969	172614	93355
								525561	43359	568919	102405	145764	94601	51163
								392900	32414	425315	76557	108971	70722	38249
								480117	39610	519727	93551	133161	86421	46739
								95690255						9315446


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List of documents enclosed with the Investigation Report

Sr. No.	Particulars	Page No.
1.	DRI, HQ letter dated 25.07.2022 regarding verification of certificates of country of origin	1
2.	DRI, HQ letter dated 07.06.2022 regarding verification of certificates of country of origin	2-5
3.	DRI, Mumbai Zonal Unit letter dated 23.08.2022 regarding verification of certificates of country of origin	6-8
4.	Alert Circular 02/2021-CI dated 09.09.2021 and Alert Circular 01/2022-CI dated 02.02.2022	9-12
5.	Letter dated 28.12.2023 from the Importer M/s. Vipra Impex	13

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DD/F Cell

DIRECTORATE OF REVENUE INTELLIGENCE
 Ministry of Finance (Department of Revenue),
 7th Floor, D Block, Drum Shape Building, Indraprastha Bhavan, Indraprastha
 Estate, New Delhi - 110002
 Phone: 011-23378814, Fax: 23370437 email: hqci-dor@nic.in

Are there any IECs not allotted to MZU different from me

DRI/HQ-CI//B-Cell/50D/Enq-01/2020-CI/203

DATED: 15.07.2022

To,
 The Pr. ADG/ADG,
 Directorate of Revenue Intelligence, Zonal Unit,
 Ahmedabad/Delhi/Hyderabad/Mumbai



Sir,
 Sub.: Verification of Certificates of Origin-reg.,
 Ref: Outcome of verifications of 42 Certificates of Origin (CoOs) said to be issued in Malaysia for the export of Stainless Steel Coils and sheets (HS Code 72209090, 721990, 721934 and 721935) from Malaysia to India under ASEAN-INDIA FTA-reg.

allotted earlier? P. check & discuss

Kind reference is invited to this office letter of even no. dated 07.06.2022 wherein 6 references pertaining to 187 unauthentic COOs, received from the IFTA Cell, CBIC, New Delhi, were forwarded for further necessary action along with preliminary analysis conducted by this office. During analysis, 2612 risky import consignments pertaining to 329 distinct importers were shared with the zonal units for comprehensive investigation in co-ordination with the field formations (*Annexure I*).

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01/8/2022*

2. In continuation to the above, please find enclosed herewith the following two FTA Cell references forwarding therewith details of 42 COOs reported to be unauthentic by the issuing authority in Malaysia (*Annexure II & III*). These 42 COOs were referred to the IFTA Cell by Nhava Sheva Customs (40 CoOs) and Vishakhapatnam port (2 COOs) -

- i. Letter F. No. 456/465/2021-Cus-V dated 05.07.2022 in respect of 40 unauthentic COOs
- ii. Letter F. No. 456/498/2021-Cus-V dated 29.06.2022 in respect of 2 unauthentic COOs

3. All the above mentioned 42 COOs pertain to two overseas suppliers namely (1) M/s MH Megah Maju Enterprises and (2) M/s Setica Industries (M) Sdn Bhd. The Ministry of International Trade and Industry (MITI), Malaysia in its verification reports stated that both the above mentioned overseas suppliers were not registered in their ePCO systems.

4. Upon analysis of the import consignments pertaining to the above referred 42 COOs, the same were found imported by the following 20 importers which have already been referred to DRI, AZU, DZU, HZU and MZU for investigation vide this office above referred letter dated 07.06.2022, as detailed below:

DRI Zonal Unit	Name of the Importers	No. of Consignments (U/Es)	No. of IECs
Ahmedabad	(1) Vipra Impex (2) Shreeja Inc.	4	2
Delhi	(1) Choice Cargo Agencies Private Limited (2) Seth Shri Strips Private Limited (3) Star Overseas (4) G N Enterprises (5) Bhasin Timber Traders	10	5
Hyderabad	(1) Pranathi Traders	2	1
Mumbai	(1) Seth Steelage Private Limited (2) Steelage Overseas Pvt. Ltd. (3) Nickel Impex LLP (4) Khushi Trading Company (5) Jhanera Impex (6) Vipra Impex (7) Prakashi Steel Age Ltd (8) Dojahan Trading Private Limited (9) Shreem Inc (10) Reflex Tubes & Industries (11) B.K. Overseas (12) Bhavna Steel	26	12
Total	20	42	

5. This is for your kind information and further necessary action at your end please.

Yours faithfully,

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DIRECTORATE OF REVENUE INTELLIGENCE
Ministry of Finance (Department of Revenue),
7th Floor, D Block, Drum Shape Building, Indraprastha Bhavan, Indraprastha Estate,
New Delhi – 110002
Phone: 011-23378814, Fax: 23370437 email: hqci-dor@nic.in

F. No. DRI/HQ-CI/B-Cell/50D/Enq-01/2020-CI/1602 DATE .06.2022

To,
The Pr. Additional Director General/ Additional Director General
Directorate of Revenue Intelligence, Zonal Units
Ahmedabad/ Delhi/ Hyderabad/ Kolkata/ Lucknow/Ludhiana/ Mumbai
Sir,
Subject: Verification of Certificates of Country of Origin- regarding

Please refer to following communications received from CBIC forwarding therewith details of 187 COOs reported to be unauthentic by the Issuing Authority in Malaysia and Thailand (*Annexure I*).

S. No.	Letter No. and Date	No. of reported unauthentic COOs
1.	D. O. Letter F. No. 466/03/2021-FTA Cell 2 dated 12.07.2021 received from Commissioner (Customs & EP), CBIC	108 COOs (105 COOs issued in Malaysia & 3 COOs issued in Thailand)
2.	D.O. Letter F. No. 466/16/2015-Cus. V (Pt. II) dated 18.08.2021 received from Commissioner (Customs & EP), CBIC	43 issued in Malaysia
3.	Letter F. No. 456/414/2021-Cus.V dated 07.02.2022 received from OSD, FTA Cell, CBIC	4 issued in Malaysia
4.	Letter F. No. 456/519/2021-Cus.V dated 02.02.2022 received from OSD, FTA Cell, CBIC	11 issued in Malaysia
5.	Letter F. No. 456/520/2021-Cus.V dated 07.02.2022 received from OSD, FTA Cell, CBIC	3 issued in Malaysia
6.	Letter F. No. 466/19/2021-FTA Cell 2 dated 01.02.2022 received from the Addl. Commissioner & OSD, FTA Cell, CBIC and email dated 05.04.2022	18 issued in Malaysia
	Total	187 COOs (184 COOs issued in Malaysia & 3 COOs issued in Thailand)

2. Reference is invited to Alert Circular No. 02/2021 dated 10.09.2021 and Alert Circular No. 01/2022 dated 07.02.2022 (*Annexure II*) issued by DRI Hqrs. on the subject matter for sensitizing the Field Formations regarding misuse of benefits under ASEAN-India Preferential Trade Agreement/ India-Malaysia Preferential Trade Agreement and also liability of Anti-Dumping Duty for imports originating from countries/suppliers specified in extant ADD notifications.

3.1 Reference is also invited to DRI letter F.No. DRI/HQ-CI/50D/Misc-30/2021/2917 dated 10.09.2021 (*Annexure III*) addressed to FTA Cell, CBIC forwarding therewith a tentative list of 978 Bills of Entry (Entries) pertaining to 16 overseas suppliers appearing in the aforesaid 151 COOs (108+ 43) claiming benefits of preferential treatment under ASEAN-India PTA and India-Malaysia PTA vide Notification No. 46/2011-Cus. dated 01.06.2011 and No. 53/2011-Cus. dated 01.07.2011, with a request that field formations may be allowed to proceed with further investigation in the matter, without asking this Directorate to join the same. Accordingly, FTA Cell had shared the said 978 B/Es (entries) with the concerned field formations for further necessary action.

4. Despite issuance of two Alert Circulars by this Directorate, it has been observed that recently DRI Delhi Zonal Unit and DRI Ahmedabad Zonal Unit have booked cases on the subject matter. Moreover,

matter.

5. In view of the above, the matter was again taken up for examination by this office and import data for the period from July, 2017 to April, 2022 in respect of 25 overseas entities appearing as Supplier/ Manufacturer/ Seller/ Third party in the said 187 COOs was analyzed which indicated that there are 17 other overseas parties appearing as Supplier/ Manufacturer/ Seller/ Third party in combination with the said 25 parties. Thereafter, complete data in respect of said 42 overseas entities was analyzed which indicated that a total of 329 importers have filed 2612 Bills of Entry for import of goods from the said 42 overseas entities claiming benefits of Notification No. 46/2011-Cus. dated 01.06.2022 and No. 53/2011-Cus. dated 01.07.2011. Details of above said 329 importers categorized on the basis of jurisdiction of DRI Zonal Units are shown in the below table and details of these 2612 B/Es are enclosed herewith as Annexure (IV).

DRI Zonal Unit	Location of the Importer (IEC)	No. of distinct importers	No. of Bills of Entry	List of Importers enclosed as
Delhi	Delhi	119	1104	Annexure A
	Rajasthan	8	64	
	Haryana	7	122	
Kolkata	West Bengal	30	402	Annexure B
Mumbai	Maharashtra	64	356	Annexure C
Ahmedabad	Gujarat	46	269	Annexure D
	Dadra and Nagar Haveli	4	30	
Lucknow	Uttar Pradesh	7	30	Annexure E
	Bihar	1	2	
Ludhiana	Punjab	12	35	Annexure F
Hyderabad	Tamil Nadu	14	118	Annexure G
	Andhra Pradesh	6	36	
	Telangana	2	23	
	Kerala	6	16	
	Karnataka	3	5	
	Grand Total	329	2612	

6.1 Copies of 170 available unauthentic COOs out of the above said 187 reportedly unauthentic COOs were further examined and the 1354 B/Es pertaining to the identical goods (having same description as mentioned in 170 available COOs pertaining to the said 25 overseas entities) were segregated out of the above mentioned 2612 B/Es which appear to be squarely covered as identical goods for proceeding with action under Rule 7 of the CAROTAR, 2020. The details of these 1354 BEs filed by 178 Importers are enclosed herewith as Annexure (V) for ready reference. The imports of identical goods in respect of the remaining 16 COOs may also be segregated by the zonal units for necessary action. The remaining B/Es/importers concerning import of other items (non-identical) from the same 25 overseas entities as well as import of any item from the 17 new overseas entities also appear to be risky as the same have been imported from the risky suppliers. Therefore, the matter may please be examined carefully and comprehensively.

6.2 In this regard, it is requested to conduct broad investigation in respect of the importers falling under your jurisdiction as mentioned in the respective Annexure of the above table. Further, attempts to ascertain the actual origin of the imported goods should be made and leviability of Anti-Dumping Duty may also be

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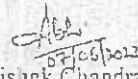
may have been left out in the data retrieved by this office, therefore exhaustive data in respect of overseas entities mentioned in column 2 of the below Table may be retrieved/ analyzed by the respective Zonal Unit mentioned in column 1 of the below Table and all such left out importers, if any, not covered in above mentioned 2612 B/Es may also be covered in the investigation by the said zonal unit :

DRI Zone	Name of overseas entities
Column 1	Column 2
Ahmedabad	(i) Youngsun Chemicals Co Ltd, (ii) Guangxi Youngsun Chemicals, (iii) Artfransi International Sdn Bhd, (iv) Thai Unipet Industries Co Ltd.
Hyderabad	(v) Jentayu Industries, (vi) Ezy Metal Enterprise, (vii) Cekap Prima Sdn Bhd, (viii) Future Metal Enterprise, (ix) MZH Maju Industry, (x) Hard Metal Trade Sdn Bhd, (xi) Pioneer Ult Enterprise (xii) MH Megah Maju Enterprises, (xiii) Setica Industries (M) Sdn Bhd (xiv) Hong Kong Zhengsan Trade Limited, Hong Kong (xv) Infinite Exponent Sdn Bhd Malaysia (xvi) Ruking International Co., Limited, Hong Kong, (xvii) Maly Metal Industry Sdn Bhd (xviii) AA Metal Scrap Company Ltd. (xix) MSZ Logistics Pvt. Ltd., Indonesia (xx) QM International Trading Sdn Bhd (xxi) BVG Metal Industries Sdn Bhd
Delhi	(xxii) Pt Unique Steel, Indonesia (xxiii) YKP Global Trading, Malaysia (xxiv) Aspire International General Trading, UAE (xxv) Opulent Metals Sdn Bhd
Kolkata	(xxvi) Excelvantage Global Ltd, (xxvii) Asian Import & Export Co. Ltd. (xxviii) Maptrusco (xxix) Gamas Industry
Lucknow	(xxx) Karl Steel International Company Limited, (xxxi) Pt Kings Collection (xxxii) Pt. Zhengsan Trade Batam
Ludhiana	(xxxiii) Grand Fortuna Uk Ltd, (xxxiv) Big Tree Group Co Limited, (xxxv) VCP Logistic Global, Malaysia (xxxvi) Tocean Industry Limited
Mumbai	(xxxvii) Pioneer Global Intl Ltd (xxxviii) Pt. Best Stainless Steel (xxxix) Mfy Metal Company Limited (xl) Foshan Gog Stainless Steel Co. (xli) Adeka Korea Corporation (xlii) DM Aluminium & Steel Manufacturing

8. As has been mentioned in para 3 above, 978 B/E (entries) pertaining to 16 overseas entities (list enclosed) earlier shared by this Directorate with FTA Cell in September, 2021 (apparently a sub-set of above referred 2612 B/Es) were further disseminated to the field formations for initiation of suitable action. Therefore, in order to avoid duplication of efforts as well as to escape the scenario of multiple investigations (i.e. both by DRI & field formations), against a particular importer/s before commencing investigation with respect to any of these 978 B/Es, the matter may please be discreetly coordinated with the customs authorities at the respective port/s through which imports have been effected by these importers, to verify whether investigations have already been initiated/conducted/concluded by the field formations, as the case may be. However, in case of B/Es, although covered in the investigation by the field formations, wherein the origin of the imported goods has been found to be mis-declared to evade Anti-Dumping Duty (ADD) and where only FTA benefits have been denied/demanded by the field formations, such B/Es may still be covered by the zones for consideration of levability/demand of ADD. Further, during investigation in this case, whenever required, proper coordination among the 7 Zones entrusted with investigation in this case may be exercised.

9. This issues with the approval of Pr. DG, DRI.

Encl: Annexure I to V and A to G

Yours faithfully,

(Dr. Abhishek Chandra Gupta)
Additional Director (CI)

Annexure C (Mumbai)

S.No.	IEC	NAME OF THE IMPORTER
1	288008979	CHAMPION COMMERCIAL CO.LTD.
2	302015566	LOK CHEMICALS PVT. LTD.
3	303031506	IMPRESSIONS
4	304028061	SIDDHANT STEEL
5	304070106	ORCHID IMPEX PRIVATE LIMITED
6	305042513	SANKUR EXIM PRIVATE LIMITED
7	306072131	BALAJI IMPEX
8	307000184	DOJAHAN TRADING PRIVATE LIMITED
9	307006981	SOFLON INTERNATIONAL
10	307035212	ROSHNI FOOD PRODUCTS
11	307067777	SETH STEELAGE PRIVATE LIMITED
12	307076407	SWADESHI MARKETING PVT. LTD.
13	309006597	J.P. SALES CORPORATION
14	309028540	ALLIED FERROMET PVT.LTD
15	309037872	ASIAN CHEMTECH PVT LTD
16	309088623	PALGOTTA METAL INDUSTRIES
17	310005001	ASA WA INSULATION PRIVATE LIMITED
18	310006082	TRILOK STEEL INDUSTRIES
19	310032539	STEELAGE OVERSEAS PVT. LTD.
20	3109014122	SHRI LAXMI STEEL
21	311045693	TRADE ASIA
22	3113005477	TRILOK LASERS
23	312075596	NAKODA STAINLESS COMPANY
24	313063290	DHANERA IMPEX.
25	313090220	VJ STEEL AND ALLOYS
26	314014136	RAJESH MULTITRADE PRIVATE LIMITED
27	314035311	VINOD METAL
28	314036121	LA TIM METAL & INDUSTRIES LIMITED
29	314050434	ANUPAM IMPEX
30	315032014	MAXHILL TECHNOLOGIES.
31	315034491	HALINOX STEEL INDUSTRIES
32	315047330	MEENAKSHI ENTERPRISES
33	315912375	ARIHANT DISTRIBUTION
34	316501379	MONTEX STAINLESS AND ALLOYS LLP/MONTEX TUBES LLP
35	316509094	MAFTON INTERNATIONAL
36	316511480	RUDHRA IMPEX
37	316903922	APEX STEEL AND ENGINEERING COMPANY
38	316958735	B K OVERSEAS
39	316984281	RUDRAX OVERSEAS
40	317515250	SHREE SWANGIYA METAL INDUSTRIES
41	3199003052	EKBOTES LOGS & LUMBERS PVT LTD
42	388108070	A L A CHEMICALS PVT. LTD
43	390017493	INDIAN OXIDES AND CHEMICALS PRIVATE LIMITED
44	390020346	SUBRAY CATAL CHEM PVT.LTD..
45	392041034	PRAKASH STEELAGE LTD.
46	394001206	SLEEK INTERNATIONAL PRIVATE LIMITED
47	395008085	MAKWELL PLASTISIZERS PVT. LTD.,
48	396032613	MAHARASHTRA ORGANO METALLIC CATALYSTS PRIVATE LIMI
49	397034768	MAPLE MOULDINGS PVT. LTD.
50	397082185	BHAVNA STEEL
51	397093276	NISHANT INFEN PVT. LTD.
52	599024674	ZECO AIRCON LIMITED
53	814010709	AMINOX INTERNATIONAL
54	AAEPK0843P	MAX WHEELS (INDIA)
55	AAOFN4344E	NICKEL IMPEX LLP

Forwarded - 86/26.08.2022

6

	भारत सरकार GOVERNMENT OF INDIA वित्त मंत्रालय (राजस्व विभाग) MINISTRY OF FINANCE (DEPARTMENT OF REVENUE) राजस्व आसूचना निदेशालय DIRECTORATE OF REVENUE INTELLIGENCE (DRI) मुंबई औचलिक इकाई MUMBAI ZONAL UNIT (MZU)	
	13, Sir Vithaldas Thackersey Marg, New Marine Lines, Mumbai - 400 020.	
	☎ (022) 22050191 to 22050194 Fax No. 022-2201 0323 ✉ mzu@dro@nic.in	

File No. DRI/MZU/F/Misc-23/2022

Date: - 23.08.2022

To,

The Dy. Director PRU/GRU/E-Cell,
Directorate of Revenue Intelligence, Mumbai Zonal Unit.

Sub: Verification of Certificates of Country of Origin -- reg.

Please find enclosed herewith letters dated 25.07.2022 and 07.06.2022 issued vide F. No. DRI/HQ-CI/B-Cell/SOD/Enq-01/2020-CI regarding verification of Certificates of Country of Origin (detailed e-mail has been forwarded to respective e-mails).


2. The above letters have forwarded a list of importers mis-using Country of Origin benefit & falling under the jurisdiction of DRI, MZU and it has been requested to examine the case holistically and undertake a thorough investigation of the matter.

3. In view of the above, importers falling under the jurisdiction of DRI, MZU are hereby allocated (as detailed in Annexure-A to this letter) to your Regional Unit/ Cell for further investigation in view of the above referred letters dated 25.07.2022 and 07.06.2022.

4. It is also requested to share a fortnightly progress report in the matter to F Cell for onward submission of the same to the Head Quarters.

5. This issues with the approval of Pr. Additional Director General.

Encl: As above.


(Rajlakshini Kadam)
Jt. Director, DRI (MZU)

Annexure-A

COO investigation Cell/RU Distribution				
Sr. No.	IEC	IEC_ISSUE_DT	IEC_NAME	Cell/RU
1	303031506	22-08-2003	IMPRESSIONS	
2	304028061	15-07-2004	SIDHANT STEEL	
3	304070105	31-12-2004	ORCHID IMPEX PRIVATE LIMITED	
4	305042513	15-09-2005	AMBACO CHEMICALS AND LIFE SCIENCES PRIVATE LIMITED/Sankur Exim	
5	306072131	15-01-2007	BALAJI IMPEX	
6	307000184	02-04-2007	DOJAHAN TRADING PRIVATE LIMITED	
7	307006981	25-04-2007	SOFLON INTERNATIONAL	
8	307035212	01-08-2007	ROSHNI FOOD PRODUCTS	
9	307067777	30-11-2007	SETH STEELAGE PRIVATE LIMITED	
10	307076407	01-01-2008	SWADESHI MARKETING PRIVATE LIMITED	
11	309005597	29-04-2009	J.P.SALES CORPORATION	
12	309028540	28-07-2009	ALLIED FERROMET PRIVATE LIMITED	
13	309088623	30-03-2010	PALGOTTA METAL INDUSTRIES	
14	310006082	23-04-2010	TRILOK STEEL INDUSTRIES	
15	310032539	16-08-2010	STEELAGE OVERSEAS PRIVATE LIMITED	
16	311045693	03-10-2011	TRADE ASIA	
17	312075596	19-02-2013	NAKODA STAINLESS COMPANY	
18	313063290	17-12-2013	DHANERA IMPEX	
19	313090220	28-03-2014	VJ STEEL & ALLOYS	
20	314014136	27-05-2014	RAJESH MULTITRADE PRIVATE LIMITED	
21	314035311	12-08-2014	VINOD METAL	
22	314050434	10-10-2014	ANUPAM IMPEX	GRU
23	315032014	10-08-2015	MAXHILL TECHNOLOGIES.	
24	315034491	19-08-2015	HALINOX STEEL INDUSTRIES	
25	315047330	09-10-2015	MEENAKSHI ENTERPRISES	
26	315912375	25-02-2016	ARIHANT DISTRIBUTION	
27	316501379	08-02-2017	MONTEX TUBES LLP	

31	310005001	21-04-2010	ASAWA INSULATION PRIVATE LIMITED	
32	309087872	26-03-2010	ASIAN CHEMTECH PRIVATE LIMITED	
33	314036121	14-08-2014	LA TIM METAL & INDUSTRIES LIMITED	
34	302015566	06-05-2002	LOK CHEMICALS PRIVATE LIMITED	
35	316509094	01-03-2017	MAFTON INTERNATIONAL	
36	394001205	04-03-1994	SLEEK INTERNATIONAL PRIVATE LIMITED	
37	CQDPS6890K	09-04-2018	WELKIN METAL INDUSTRIES	
38	288003979	23-05-1988	CHAMPION COMMERCIAL CO. LTD	
39	390017493	22-12-1997	INDIAN OXIDES AND CHEMICALS PRIVATE LIMITED	
40	393041034	01-04-1993	PRAKASH STEELAGE LIMITED	
41	316984281	27-01-2017	RUDRAX OVERSEAS	
42	317515250	11-05-2017	SHREE SWANGIYA METAL INDUSTRIES	
43	388108070	01-04-1988	A L A CHEMICALS PRIVATE LIMITED	
44	395008035	16-06-1999	MAXWELL PLASTISIZERS PRIVATE LIMITED	AA
45	390020346	18-02-1998	SUBRAY CATALCHEM PRIVATE LIMITED	SG
46	✓ 396032613	20-09-1996	MAHARASHTRA ORGANO METALLIC CATALYSTS P.LTD CTH-73,84,84,29,29	PP
47	397034768	26-08-1997	MAPLE MOULDINGS PRIVATE LIMITED	ZM
48	397082185	23-01-1998	BHAVNA STEEL	VS
49	397093276	19-03-1998	NISHANT INFIN PVT. LTD.	JV
50	599024674	19-08-1999	ZECO AIRCON LIMITED	AA
51	814010709	05-08-2014	AMINOX INTERNATIONAL	SG
✓ 52	✓ AAEPK0843P	17-04-2018	MAX WHEELS (INDIA) - 8709	PP
53	AAOFN4344E	23-10-2017	NICKEL IMPEX LLP	ZM
54	ADIFSS657C	28-07-2017	SHREEM INC	VS
55	AGTPS1490F	04-12-2017	ROYAL STAINLESS	JV
56	AOSPJ2458M	24-07-2017	AMTEX ENTERPRISES	AA
57	BJEPD3011Q	08-08-2018	BHARAT STEELS	SG
✓ 58	CCAPP3689J	06-03-2018	JAYSHREE METAL	PP
59	CWXP3750M	27-11-2018	KHUSHI TRADING COMPANY	ZM
60	DJSPM1729Q	26-09-2019	REFLEX TUBES & INDUSTRIES	VS
61	FBRPS3009C	21-12-2018	REAL STEEL INDIA	JV
✓ 62	✓ AHNPC3307J	06-11-2017	VIPRA IMPEX - 721935, 7220	PP
63	3109003052	12-08-1999	EKBOTE'S LOGS AND LUMBERS PRIVATE LIMITED	VS
64	3109014122	04-12-2009	SHRI LAXMI STEEL	JV



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DIRECTORATE OF REVENUE INTELLIGENCE
Ministry of Finance (Department of Revenue),
7th Floor, D Block, Drum Shape Building, Indraprastha Bhavan,
Indraprastha Estate, New Delhi - 110002
Phone: 011-23378814, Fax: 23370437

DRI F.No. DRI/HQ-CI/B Cell/50D/ Enq-01/2020 / 2916 DATED: 09.09.2021

To,

The Pr. DG, DGARM,
All the Principal Chief Commissioner of Customs,
All the Principal Chief Commissioner of Customs & GST,
All the Chief Commissioners of Customs,
All the Chief Commissioners of Customs & GST,
All the Principal Commissioner of Customs,
All the Principal Commissioner of Customs & GST,
All the Commissioner of Customs,
All the Commissioner of Customs & GST,
All the Principal ADG/ADG of DRI Zonal Units.

Madam/Sir,

ALERT CIRCULAR NO. 02/2021 -CI

Subject: - Import of Steel Products availing the concessional rate of duty under ASEAN-India Preferential Trade Agreement and India-Malaysia Preferential Trade Agreement - Regarding.

Communications received from CBIC indicate that several COOs pertaining to import of Steel Products under 'ASEAN-India Preferential Trade Agreement,' filed by a number of importers with the Customs Authorities at different ports were referred to the Issuing Authorities in Malaysia and Thailand seeking verification.

2. In response, Ministry of International Trade and Industry, Malaysia has informed that the said COOs were not issued by their Customs Department and they are non-authentic. They have also informed that they have never received any COO application from the respective companies. Further, Department of Foreign Trade, Thailand has informed that respective exporters were unable to prove the originating product in Thailand under the consent of preferential duty treatment within a stipulated time frame. Therefore, issuing authorities have revoked the said COOs issued for the companies.

3. Over the last one year, more than 150 COOs pertaining to import of Steel Products(Coil/Sheet) mainly from Malaysia and a few from Thailand from the suppliers as listed in the *Annexure A* have been reported to be non-authentic by the respective Issuing authorities, thus rendering any consequential benefit availed under ASEAN-India Preferential Trade Agreement and India-Malaysia Preferential Trade Agreement ineligible.

4. In some instances of the import from the questioned suppliers, it has also been observed from the physical copy of the COO that exports have been effected from Malaysia through third party invoicing. In such cases, commercial invoices have been issued by the third parties other than those listed in the *Annexure A*, even though the COO have been issued in the name of the exporters as listed in the enclosed Annexure.

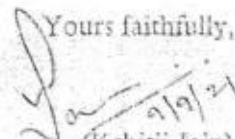
5. Recurrent receipts of such non-authentic COOs from the importers during the course of customs clearance indicates continuing mal-practices prejudicial to the interests of Government revenue.

6. In view of the above, due diligence may be exercised while examining certificates of origin (COOs) at the time of clearance of all such imports from the enclosed list of suppliers either directly or through third party invoicing with claim of benefits under ASEAN-India PTA/India-Malaysia PTA. It is accordingly requested that officers in field formations under your charge may be sensitized to critically examine the matter and to exercise due diligence on clearance of such consignments.

7. Such matters of import under Preferential Trade Agreements (PTA) based duty exemption have now been covered under Section 28DA of the Customs Act, 1962 and the Customs (Administration of Rules of Origin under Trade Agreements) Rules, 2020. CBIC Circular No. 38/2020-Customs dated 21.08.2020 has further elaborated the procedures for sending verification requests and guidelines for implementation of aforementioned section and rules. In case of any doubt on the genuineness and authenticity of the Certificates of Origin, suitable action in accordance with law may be taken to safeguard revenue.

8. Results achieved, if any may be brought to the notice of this Directorate.

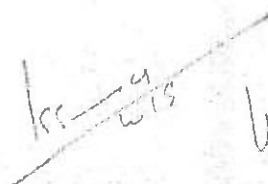
Encl. : Annexure A

Yours faithfully,

(Kshitij Jain)
Joint Director (CI)

o/c

Copy to:

1. The Chairman, CBIC, North Block, New Delhi;
2. The Member (Investigation) (Customs), CBIC, North Block, New Delhi.
3. The Commissioner (Customs-Investigation), CBIC, New Delhi
4. The Commissioner (Customs & EP), CBIC, New Delhi


10/9/21



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DIRECTORATE OF REVENUE INTELLIGENCE
Ministry of Finance (Department of Revenue),
7th Floor, D Block, Drum Shape Building, Indraprastha Bhavan,
Indraprastha Estate, New Delhi - 110002
Phone: 011-23378814, Fax: 23370437

DRI F.No. DRI/HQ-CI/B Cell/50D/ Enq-01/2020 / 241 DATED: 02.02.2022

To,

The Pr. DG, DGARM, Pr. ADG, NCTC
All the Principal Chief Commissioner of Customs,
All the Principal Chief Commissioner of Customs & GST,
All the Chief Commissioners of Customs,
All the Chief Commissioners of Customs & GST,
All the Principal Commissioner of Customs,
All the Commissioner of Customs,
All the Principal ADG/ADG of DRI Zonal Units.

Madam/Sir,

ALERT CIRCULAR NO. 1-/2022 -CI

Subject: - Import of Steel Products availing the concessional rate of duty under ASEAN-India Preferential Trade Agreement and India-Malaysia Preferential Trade Agreement - Regarding.

Kind reference is invited to Alert Circular No. 02/2021-CI dated 09.09.2021 issued by this Directorate on the subject mentioned above whereby it was requested that due diligence may be exercised while examining certificates of origin (COOs) at the time of clearance of imports of Steel Products(Coil/Sheet) from several suppliers based in Thailand and Malaysia. (Annexure A)

2. In connection with the above, it is requested that the following further observations of this Directorate may also be considered at the time of clearance of imports of Steel Products(Coil/Sheet) from the said suppliers with claim of benefits under ASEAN-India PTA/India-Malaysia PTA

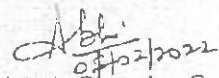
- a) It has been observed that during the period from December, 2015 to January, 2021, several steel products were also leviable to Anti-Dumping Duty (ADD) in terms of Notification No. 61/2015-Customs (ADD) dated 11.12.2015 as amended vide Notification No 52/2017-Customs (ADD) dated 24.10.2017 & Notification No. 44/2020-Customs (ADD) dated 03.12.2020. Therefore, attempts to ascertain the actual origin of the goods should also be made and leviability of ADD should be considered while assessing the imported goods.
- b) It has also been observed during investigation that certain importers had incorporated their own firm/s in Malaysia/ Thailand for routing the goods of Chinese origin through Malaysia/Thailand and had, in connivance with such Thai/Malaysian suppliers, arranged forged/fake letters on the letter heads of the

Ministry of International Trade & Industry (MITI), Malaysia authenticating the said COOs and were attempting to avail preferential benefits on the basis of such fake/forged letters by submitting such letter to the jurisdictional ports of import. In such cases, official communications/verification reports received from the CBIC may only be relied upon and in case such letters are submitted by any importer, the same may be referred to the Board for further verification.

3. It is accordingly once again requested that officers in field formations under your charge may be sensitized to critically examine the matter and to exercise due diligence on clearance of such consignments.
4. Results achieved, if any may be brought to the notice of this Directorate.

Yours faithfully,

Encl.: Annexure A


(Dr Abhishek Chandra Gupta)
Additional Director (CI)

Copy to:

1. The Chairman, CBIC, North Block, New Delhi;
2. The Member (Investigation) (Customs), CBIC, North Block, New Delhi.
3. The Commissioner (Customs-Investigation), CBIC, New Delhi
4. The Commissioner (Customs & EP), CBIC, New Delhi



Dated :28/12/2023

To,

Pawan Kumar Pahalwar

The Senior intelligence Officer,

Directorate of Revenue Intelligence,

Pune Regional Unit,

4 River Side Bungalow, Lane No. 1

Boat Club Road, Pune – 01

Dear Sir,

Sub.: Summons dated 21/11/2023, directing me to appear before you at Pune on

01/12/2023 in the matter of import from Malaysia

I am in receipt of your summon as above, the summons directs me to appear before you on 01/12/2023 before your office at Pune for Submission of copy of Invoices along with CoO and shipment evidences in the matter of import under CTH 7219 & 7220 specially from Malaysia.


In this regard I had communicated you that i can not appear on the said date due to my health issues as i am senior citizen. In continuation of this I am placing on record that the goods originated from Malaysia and not any where else. The Malaysian supplier had given us the COO Certificate of Malaysia and accordingly we had taken benefit of exemption of Customs duty under Notification 46/2011.

Sir now I am requesting you to issue us a Show Cause Notice so matter can be decided as per Customs Act.

Thanks & Regards

For Vipra Impex

For VIPRA IMPEX


Proprietor

Proprietor