

	OFFICE OF THE PRINCIPAL COMMISSIONER OF CUSTOMS, CUSTOM HOUSE: MUNDRA, KUTCH MUNDRA PORT & SPL ECONOMIC ZONE, MUNDRA-370421 Phone No.02838-271165/66/67/68 FAX.No.02838-271169/62	
File No.	: GEN/ADJ/COMM/90/2023-Adjn-O/o Pr Commr-Cus - Mundra	
Order-in-Original No.	: MUN-CUSTM-000-COM-019-23-24	
Passed by	: K. Engineer Commissioner of Customs, Customs House, AP & SEZ, Mundra.	
Date of order and Date of issue	: 30.01.2024 30.01.2024	
SCN No. & Date	: SCN No. GEN/ADJ/COMM/90/2023-Adjn dated 10.02.2023 issued by Commissioner of Customs, Customs.	
Noticee(s) / Party / Importer	: M/s. Doma Impex (IEC No. 2415013021), Wing-B, Shop No.-S-11, Second Floor, Ishan Ceramic Zone, 8-A, National Highway, Lalpar, Morbi, Gujarat-363642 and Others	
DIN	: 20240171MO0000666CBD	

1. यह अपील आदेश संबंधित को निःशुल्क प्रदान किया जाता है।

This Order - in - Original is granted to the concerned free of charge.

2. यदि कोई व्यक्ति इस अपील आदेश से असंतुष्ट है तो वह सीमा शुल्क अपील नियमावली 1982 के नियम (1)6 के साथ पठित सीमा शुल्क अधिनियम 1962 की धारा 129 A (1) के अंतर्गत प्रपत्र सीए-3 में चार प्रतियों में नीचे बताए गए पते पर अपील कर सकता है -

Any person aggrieved by this Order - in - Original may file an appeal under Section 129 A (1) (a) of Customs Act, 1962 read with Rule 6 (1) of the Customs (Appeals) Rules, 1982 in quadruplicate in Form C. A. -3 to:

“केन्द्रीय उत्पाद एवं सीमा शुल्क और सेवाकर अपीलीय प्राधिकरण, पश्चिम जोनल पीठ, 2nd फ्लोर , बहुमाली भवन, मंजुश्री मील कंपाउंड, गिर्धनगर ब्रिज के पास, गिर्धनगर पोस्ट ऑफिस, अहमदाबाद-380 004” “Customs Excise & Service Tax Appellate Tribunal, West Zonal Bench, 2nd floor, Bahubalia Bhavan, Manjushri Mill Compound, Near Girdharnagar Bridge, Girdharnagar PO, Ahmedabad 380 004.”

3. उक्त अपील यह आदेश भेजने की दिनांक से तीन माह के भीतर दाखिल की जानी चाहिए।

Appeal shall be filed within three months from the date of communication of this order.

4. उक्त अपील के साथ 1000/- रूपये का शुल्क टिकट लगा होना चाहिए जहाँ शुल्क, व्याज, दंड या शास्ति रूपये पाँच लाख या कम माँगा हो, -/5000 रूपये का शुल्क टिकट लगा होना चाहिए जहाँ शुल्क, व्याज, शास्ति या दंड पाँच लाख रूपये से अधिक किंतु पचास लाख रूपये से कम माँगा हो 10,000/- रूपये का शुल्क टिकट लगा होना चाहिए जहाँ शुल्क, दंड व्याज या शास्ति पचास लाख रूपये से अधिक माँगा हो। शुल्क का भुगतान खण्ड पीठ बेंचआहरितट्रिब्यूनल के सहायक रजिस्ट्रार के पक्ष में खण्डपीठ स्थित जगह पर स्थित किसी भी राष्ट्रीयकृत बैंक की एक शाखा पर बैंक ड्राफ्ट के माध्यम से भुगतान किया जाएगा।

Appeal should be accompanied by a fee of Rs. 1000/- in cases where duty, interest, fine or penalty demanded is Rs. 5 lakh (Rupees Five lakh) or less, Rs. 5000/- in cases where duty, interest, fine or penalty demanded is more than Rs. 5 lakh (Rupees Five lakh) but less than Rs.50 lakh (Rupees Fifty lakhs) and Rs.10,000/- in cases where duty, interest, fine or penalty demanded is more than Rs. 50 lakhs (Rupees Fifty lakhs). This fee shall be paid through Bank Draft in favour of the Assistant Registrar of the bench of the Tribunal drawn on a branch of any nationalized bank located at the place where the Bench is situated.

5. उक्त अपील पर न्यायालय शुल्क अधिनियम के तहत -/5 रूपये कोर्ट फीस स्टाम्प जबकि इसके साथ संलग्न आदेश की प्रति पर अनुसूची- 1, न्यायालय शुल्क अधिनियम, 1870 के मदर्से 6-के तहत निर्धारित 0.50 पैसे की एक न्यायालय शुल्क स्टाम्प वहन करना चाहिए।

The appeal should bear Court Fee Stamp of Rs.5/- under Court Fee Act whereas the copy of this order attached with the appeal should bear a Court Fee stamp of Rs.0.50 (Fifty paisa only) as prescribed under Schedule-I, Item 6 of the Court Fees Act, 1870.

6. अपील ज्ञापन के साथ ड्यूटी /दण्ड /जुर्माना आदि के भुगतान का प्रमाण संलग्न किया जाना चाहिये। Proof of payment of duty/fine/penalty etc. should be attached with the appeal memo. अपील प्रस्तुत करते समय, सीमाशुल्क) अपील (नियम, 1982 और CESTAT (प्रक्रिया (नियम, 1982 सभी मामलों में पालन किया जाना चाहिए।

While submitting the appeal, the Customs (Appeals) Rules, 1982 and the CESTAT (Procedure) Rules 1982 should be adhered to in all respects.

7. इस आदेश के विरुद्ध अपील हेतु जहाँ शुल्क या शुल्क और जुर्माना विवाद में हो, अथवा दण्ड में, जहाँ केवल जुर्माना विवाद में हो, न्यायाधिकरण के समक्ष मांग शुल्क का 7.5% भुगतान करना होगा।

An appeal against this order shall lie before the Tribunal on payment of 7.5% of the duty demanded where duty or duty and penalty are in dispute, or penalty, where penalty alone is in dispute.

ORDER UNDER SECTION 28(6) OF THE CUSTOMS ACT, 1962
SCN F.No. GEN/ADJ/COMM/90/2023-Adjn dated 10.02.2023

BRIEF FACT OF THE CASE

M/s. Doma Impex (IEC No. 2415013021), Wing-B, Shop No.-S-11, Second Floor, Ishan Ceramic Zone, 8-A, National Highway, Lalpar, Morbi, Gujarat-363642 (hereinafter referred to as "M/s. Doma Impex or Importer" for sake of brevity) was a partnership firm and engaged in import of Ceramic Roller, High Alumina Ball etc. produced and exported from/originated in China. Intelligence received by the officer of Directorate of Revenue Intelligence (DRI), indicated that Doma Impex was indulging into evasion of Customs Duty on import of Ceramic Rollers from China; that M/s. Doma Impex was showing the import of Ceramic Rollers from Indonesia and thereby availing concessional preferential duty rates and avoiding the payment of Anti-Dumping Duty leviable on the same in terms of Notification No. 27/2018-Cus (ADD) dated 17.05.2018. The intelligence further suggested that a live consignment of Ceramic Roller was imported by Doma Impex and filed Bill of Entry No. 2807982 dated 11.04.2019, where also the import consignment shown as originated in Indonesia though the goods were of China origin and therefore payment of Anti-dumping duty had not been made.

2. Notification No. 27/2018-Cus (ADD) dated 17.05.2018 seeks to impose definitive anti-dumping duty on imports of "Ceramic Rollers", originating in or exported from People's Republic of China.
3. M/s. Doma Impex were also availing benefits of Notification No. 46/2011 dated 01.06.2011, as per which they were paying Customs Duty at concessional rate declaring the goods originated in Indonesia.
4. Acting upon the intelligence, inquiries were initiated and the consignment imported by M/s. Doma Impex, covered under Bill of Entry No. 2807982 dated 11.04.2019 was put on hold for examination and a search was conducted at the premises of Doma Impex i.e. Wing-B, Shop No.-S-11, Second Floor, Ishan Ceramic Zone, 8-A, National Highway, Lalpar, Morbi, Gujarat-363642 on 13.04.2019 by officers of DRI. During search some import files, made up files having documents and a Lenovo C260, Machine type 10160, Configuration No. 57325928, S/No. CS02878627. All In One system, were resumed under Panchnama dated 13.04.2019. The examination of goods imported in three Containers bearing No. YMMU4080470, YMMU4080059 and TGHU5060400 covered under Bill of Entry No. 2807982 dated

11.04.2019, was carried out under Panchnamas dated 15.04.2019, 16.04.2019 and 17.04.2019 at M/s. Ashutosh Container Services Pvt. Limited (CFS), Sr. No. 169/42, 169 on the way of Mundra Port and SEZ AP & SEZ, Mundra. During examination of the import goods covered under Bill of Entry No. 2807982 dated 11.04.2019 stuffed in containers bearing no. YMMU4080470, YMMU4080059 and TGHU5060400, it was noticed that the Imported Ceramic Rollers contained marking as OK989R-10962AOKE, OK989R-20981AOKE, OK989S-20922AOKE, OK989R-10791AOKE etc. Shri Nikunjhai Madhubhai Kyada and Shri Dharmesh bhai Doshi representatives of M/s. Doma Impex were present on 15.04.2019, 16.04.2019 and 17.04.2019 at CFS during examination of the goods. On being asked by DRI officers about the marking on Ceramic Rollers, Shri Nikunjhai Madhubhai Kyada informed that the logo was of M/s. AOKEROLA, the manufacturer, and the numbers OK989R-20482AOKE, OK989R1080/AOKE refer to specific type and specifications of Ceramic Rollers manufactured by M/s. AOKEROLA. During examination of the imported goods, it prima facie appeared that the goods were mis-declared w.r.t. Country of Origin as the same were declared as originated in the Country other than China to avoid the payment of Anti-dumping duty/Customs duty. Therefore, the said goods 6350 Pieces (7480 kgs. Weight) were placed under seizure vide Seizure Memo dated 18.04.2019 and the same were handed over to Sr. Executive, M/s. Ashutosh Container Services Pvt. Limited under Supratnama dated 18.04.2019 for safe custody.

5. M/s. Doma Impex vide letter dated 06.05.2019 informed the Pr. Commissioner of Customs, Mundra Custom House that the origin of cargo in respect of Bill of Entry No. 2807982 dated 11.04.2019 was China but Supplier had issued them Certificate of Origin as Indonesia. They requested to reduce the Bank Guarantee for provisional release of the seized goods. The Assistant Commissioner of Customs, Import Group-III, Custom House, Mundra vide letter dated 18.06.2019 informed the DRI, Regional Unit, Gandhidham that M/s. Doma Impex submitted Bank Guarantee No.101GT01191630001 dated 12.06.2019 issued by the HDFC Bank, Morbi of Rs. 1,00,00,000/- and PD of Rs. 1,25,00,000/- for provisional release of goods, and the competent authority accepted the Bank Guarantee.

6. In furtherance of investigation, to collect the evidences/corrobative evidences statements of following persons were recorded under Section 108 of Customs Act, 1962.

- (i) Statement of Shri Ravindranath M. Nair, Customs F Card Holder and Executive Director of Customs Broker Company M/s. Unique Speditiorer Private Limited, Unique House, Sector 1A, Plot No. 126, Gandhidham, recorded under Section 108 of the Customs Act, 1962, Gandhidham on 16/04/2019.

- (ii) Statement of Shri Nikunj Madhubhai Kyada, employee of M/s Doma Impex was recorded on 18.04.2019 (IEC No. 2415013021) (RUD No. 17)
- (III) Statement of Shri Shailendrasinh Jadeja, Partner of M/s. Doma Impex, was recorded on 18.04.2019 under Section 108 of Customs Act, 1962.
- (iv) Statement of Shri Mahesh Avcharbhai Patel, G-Card Holder of Custom Broker Firm M/s. Sai Clearing & Forwarding Agency, Corporate House, Office No. 14, Second Floor, Plot No. 108, Sector-8, Gandhidham, District Kutch -370201, was recorded on 24.04.2019
- (v) Statement of Mr. Shamim Akhtar, Assistant Manager (Accounts) of M/s. Aargus Global Logistics Pvt. Ltd., 603/604, Crescent Business Park, Sakinaka Telephone Exchange Lane, Sakinaka, Mumbai-400072 [Regd. Office- AGL Chamber, 150 Village Kapashera, New Delhi -37], was recorded on 02.05.2019.
- (vi) Further, statement of Mr. Shamim Akhtar, Assistant Manager (Accounts) of M/s. Aargus Global Logistics Pvt. Ltd., was recorded on 09.05.2019.
- (vii) Statement of Shri Jignesh G. Doshi partner of M/s. Doma Impex was recorded on 08.07.2019 under Section 108 of Customs Act, 1962
- (viii) Statement of Shri Ashokbhai Narayanbhai Patel, Director of M/s Varmora Granito Pvt. Ltd., 8-A, National Highway, At Dhuwa, Tal-Wakaner, Dist-Rajkot (one of the domestic buyers of M/s. Doma Impex), was recorded on 08.08.2019
- (ix) Statement of Shri Mayurdhwaj Singh Zala, Employee of M/s Doma Impex, was recorded on 28.08.2019 under Section 108 of the Customs Act, 1962.
- (x) Further statement of Shri Jignesh G. Doshi, Partner of M/s Doma Impex, was recorded on 18.10.2019 under Section 108 of Customs Act, 1962.
- (xi) Further statement of Mr. Shamim Akhtar, Assistant Manager (Accounts) of M/s. Aargus Global Logistics Pvt. Ltd., was recorded on 08.09.2020 under Section 108 of Customs Act, 1962.
- (xii) Statement of Shri Mahesh Avcharbhai Patel, Proprietor M/s. Bhanu Clearing Agency, recorded under Section 108 of the Customs Act, 1962, on 18.01.2022.
- (xiii) Statement of Shri Katta Ramakrishna, Deputy Manager (Import) M/s. Yang Ming Line (India) Pvt. Ltd., was recorded on 19.01.2022 under Section 108 of the Customs Act, 1962.

7. During recording of statements of various key persons involved in the import of consignments by M/s. Doma Impex viz. Jignesh Doshi, Shailendrasinh Jadeja, Mayurdhwaj Singh Zala, Nikunj Kyada, the goods had been originated in and imported

from China were categorically admitted. Further, the facts and evidences emerged during the course of investigation indicated that the importer M/s. Doma Impex had intentionally mis-declared the Country of origin of goods/undervalued the goods and they had paid short Customs duty along with Anti-dumping duty. The details of such bills of entry along with applicable duties are as under: -

Bills of Entry wherein Country of Origin of goods were mis-declared to avoid Anti-dumping duty as well as other applicable duties.

Sr. No.	Bill of Entry No. & date	Quantity of goods in Kg.	Declared Value of Goods	Anti-dumping duty + Customs duty+ SWS+ IGST to be paid	Anti-dumping duty + Customs duty+ SWS + IGST Paid by the importer	Differential duties (in Rs.) to be paid
1	9006547/26. 11.2018	14110	2409310	1618345/- = (805189+180698+ 18070+614388)	433676/- = (0+0+0+433676)	1184669/-
2	9718699/19. 01.2019	41860	7727848	4929197/- = (2360913+579589 +57959+1930736)	1391013/- = (0+0+0+1391013)	3538184/-
3	2807982/11. 04.2019	74733	12470692	8249592/- (4060039+935302 +93530+3160721)	3458746/- (0+935302+93530 +2429914)	4790846/-
Total				14797134/-	5283435/-	9513699/-

Details of Bills of Entry resorting to undervaluation in Imports of goods: -

Sr. No.	Bill of Entry No. & Date	Description of goods	Quantity in Kgs.	Value/price declared in Bill of Entry	Appropriate value/price as noticed during investigation	Differential Value	Total difference in amount of Duty (Anti-dumping duty + Customs duty + SWS + IGST)
1	7551566/ 08.08.2018	OK989 Ceramic Roller	24350	2664043	4072450	1408407	390622/-
2	8050620/ 14.09.2018	OK989 Ceramic Roller	26034	2987609	4558280	1570671	435626/-
3	8097030/ 18.09.2018	OK999 Ceramic Roller	3629	500379	735637	235258	65249/-
Total				6152031/-	9366367/-	3214336/-	8,91,497/-

8. On being pointed out by DRI, M/s. Doma Impex admitted that the Country of Origin of import goods was mis-declared in respect of goods covered under above three Bills of Entry. Therefore, the importer vide letter dated 19.04.2019 informed

that they have paid the following amount against Anti-dumping Duty and other Customs duties.

Sr. No.	Bill of Entry No. & date	Challan No. and Date	Amount of duty (in Rs.)	Interest in (Rs.)	Total (in Rs.)
1	9006547/26 .11.2018	MCH/188/19- 20/18.04.2019	1184667/-	70593/-	1255262/-
2	9718699/19 .01.2019	MCH/189/19- 20/18.04.2019	3538184/-	129410/-	3667594/-
3	2807982/11 .04.2019	MCH/187/19- 20/18.04.2019	4790846/-	13782/-	4804628
Total			9513697/-	213785/-	9727484/-

9. In view of above, Show Cause Notice F.No. GEN/ADJ/COMM/90/2023-Adjn dated 10.02.2023 was issued to M/s. Doma Impex wherein they were called upon to the Commissioner of Customs, Custom House Mundra, having his office at Office of the Principal Commissioner of Customs, Custom House, 5B, Port User Building, Mundra Port, Mundra, Gujarat - 370421 as to why:-

(i) The differential Anti-Dumping Duty along with Customs duties total amounting to **Rs. 95,13,699/- (Rs. Ninety Five Lakhs Thirteen Thousand Six Hundred and Ninety Nine only)** on import of 'Ceramic Rollers' etc. under Bills of Entry detailed in attached Annexure-A, should not be demanded and recovered from them in terms of Section 28 (4) of the Customs Act, 1962 along with applicable interest in terms of Section 28AA of the Customs Act, 1962.

The differential duties of Customs of **Rs. 95,13,697/- and interest of Rs.2,13,785/-** paid by M/s. Doma Impex during investigation should not be appropriated against the total demand of Duty and applicable interest respectively, being made vide this Show Cause Notice.

(ii) The declared transaction value of goods imported under Bills of Entry No. 7551566 dated 08.08.2018, 8050620 dated 14.09.2018 and 8097030 dated 18.09.2018 amounting to Rs. 61,52,031/- (Rs. Sixty-One Lakh Fifty Two Thousand and Thirty One only) should not be rejected under Rule 12 of the Customs Valuation (Determination of value of imported goods) Rules, 2007 and redetermined under **Section 14 of the Customs Act, 1962 read with Rule 5 of the CVR, 2007.**

(iii) The differential Customs duties totally amounting to **Rs. 8,91,497/- (Rs. Eight Lakhs Ninety One Thousand Four Hundred and Ninety Seven only)** on import of 'Ceramic Rollers' etc. covered under Bills of Entry detailed in attached Annexure-B, should not be demanded and recovered from them in terms of Section 28(4) of the Customs Act, 1962 along with applicable interest in terms of Section 28AA of the Customs Act, 1962.

(iv) The import goods total quantity of **74.733 MTs** having declared value of **Rs. 1,24,70,692/-** covered under Bill of Entry No. 2807982 and 11.04.2019 as mentioned in **Annexure-A** to the Show Cause Notice should not be held liable for confiscation under Section 111(m) and 111(o) of the Customs Act, 1962. Since, the goods have already been provisionally released, the redemption fine should not be imposed in lieu of release of the said import goods under Section 125 of the Customs Act, 1962.

(v) The imported goods valued at **Rs. 1,01,37,158/-** as covered under Bills of Entry No. 9006547 dated 26.11.2018, and 9718699 dated 19.01.2019 as mentioned at Sr. No. 1 and 2 in **Annexure-A** to the Show Cause Notice and goods valued at **Rs. 93,66,367/-** as covered in another 03 Bills of Entry mentioned in **Annexure-B** to this Show Cause Notice, imported and already cleared before booking of the present case by DRI, should not be held liable for confiscation under Section 111(m) and 111(o) of the Customs Act, 1962;

(vi) Penalty should not be imposed on them under Section 112(a), 112(b), 114A, 114AA and 117 of the Customs Act, 1962.

(vii) The Bank Guarantee submitted by the importer should not be encashed for the payment of Duty, interest, penalty, fine etc. if arise as outcome of present Show Cause Notice.

10. Vide the above Show Cause Notice the following persons were also called upon to the Commissioner of Customs, Mundra for penal provisions under Customs Act, 1962 against them.

S. No.	Name (S/Shri/Ms/Smt/ M/s)	Penal provisions under Customs Act, 1962			
		(3)	(4)	(5)	(6)
1	Shri Jignesh G. Doshi	112(a)	112(b)	114AA	117
2	Shri Shailendrasinh Jadeja	112(a)	112(b)	114AA	117
3	Shri Mayurdhvajsingh Zala, R/o- 36, Nani Parekhstreet, Parekh Street Main	112(a)	112(b)	114AA	--

	Road, Morbi, Employee of M/s Doma Impex,				
4	Shri Nikunj Madhubhai Kyada 198, Gujarat Housing Society, L361/425, Junagadh-362001 employee of M/s. Doma Impex.	112(a)	112(b)	114AA	
5	M/s AOKEROLA (Full name is M/s Shandong Aokerola Advanced Material Technology Co. Ltd.), China	112(a)	112(b)	114AA	117
6	Mr. Bran Zhang of M/s AOKEROLA (Full name is M/s Shandong Aokerola Advanced Material Technology Co. Ltd.), China	112(a)	112(b)	114AA	117
7	Mr. Kun Luan of M/s AOKEROLA (Full name is M/s Shandong Aokerola Advanced Material Technology Co. Ltd.), China	112(a)	112(b)	114AA	117
8	M/s. Sunpower Int'l Logistics Co. Ltd., (Wuhan), Room 1801, Jueshi Building No. 4018, Jiabin Road, Luohu District- Shenzhen, China-518001	112(a)	112(b)	114AA	117
9	M/s. Aargus Global Logistics Pvt. Ltd.	112(a)	--	---	-
10	M/s. Yang Ming Line, Singapore	112(a)	112(b)	114AA	117
11	M/s. Yang Ming Line (India) Pvt. Ltd.	112(a)	112(b)	114AA	117
12	Sea-net Cargo Express (S) Pte Ltd., Singapore	112(a)	112(b)	114AA	117
13	M/s. Global Innovation (Washington & Tsinghua) Education Fund Limited	112(a)	112(b)	114AA	117
14	M/s. J & N. Holdings, Singapore	112(a)	112(b)	114AA	117

Written submission.

11. Submissions of Importer

11.1 In response to above Show Cause Notice, M/s. Doma Impex vide letter dated 08.03.2023 submitted as under:-

- Duly noted in para 17 of the SCN, they had deposited the entire amount of differential duty and interest amounting to Rs. 95,13,697/- and Rs. 2,13,785/- respectively arising from the dispute involving origin during investigation itself, the demand of Rs. 8,91,497/- and interest payable thereon by alleging undervaluation has come to our knowledge only after we received the SCN.

- We have already deposited Rs. 95,13,697/- towards duty and Rs. 2,13,785/- towards interest on such duty during the course of investigation, as duly noted in para 17 of SCN.
- A bank guarantee for Rs. 1,00,00,000/- (copy enclosed) was executed by us in the course of investigation to discharge the further duty liability, etc. that may arise in connection with goods covered by the SCN.
- We have decided to pay the unpaid duty and interest amount along with penalty equal to 15% of the total duty amount specified in the SCN.
- Rs. 14,59,123/- towards penalty @ 15% of total duty (i.e. Rs. 95,13,697/- + 2,13,785/- = Rs. 97,27,482/-), as duly provided under Section 28(5) of Customs Act, 1962.
- Hence, the total amount that may be recovered by encashing the bank guarantee is Rs. 23,50,620/- (Rs. 8,91,497/- + 14,59,123/- towards duty plus interest, as may be computed by your good office on Rs. 8,91,497/-).
- The above request is made so that the case is closed in accordance with the provisions of Section 28 (6)(i) of Customs Act, 1962.
- Once the recovery of aforesaid amount (s) is made from the bank guarantee, the balance amount may kindly be returned (refunded) to us.
- In event of, if anywhere is any hurdle in encashing the bank guarantee, they may be informed accordingly so as to enable them to arrange the aforesaid amount and deposit the same on or before 30 days of the receipt of the SCN so as to close the case within in the time specified in Section 28(5) of Customs Act, 1962. We may also be informed about any variation in the figures stated above.

11.2. Further, M/s. Doma Impex vide letter dated 05.12.2023 has submitted that vide letter dated 08.03.2023 they had prayed for closure of the case under the provisions of Section 28(5) read with 28(6)(i) of Customs Act, 1962 and the then Hon'ble Commissioner was pleased with to settle the case on 22.02.2023 as communicated to them under letter F.No. CUS/APR/108/2023-Gr.3 dated 22.03.2023 of Ld. Deputy Commissioner (Gr.III), Customs House, Mundra. M/s. Doma Impex have also attached their letter dated 08.03.2023 addressed to the Commissioner and letter F.No. CUS/APR/108/2023-Gr.3 dated 22.03.2023 of Deputy Commissioner (Gr.III), Customs House, Mundra.

12. Submission of M/s. Aargus Global Logistics Pvt. Ltd.

12.1 M/s. Aargus Global Logistics Pvt. Ltd. vide their letter dated 10.03.2023 and 08.11.2023 has submitted as under:-

- No penalty ought to be imposed on our company under Section 112(a) for the reasons stated in the instant reply. It is humbly submitted that our company never knowingly abetted the importer in any way whatsoever. It is also not out of place to mention that our company willfully and diligently participated in

the entire investigation process and extended our full cooperation to your good office.

- As stated by our company's authorized representative, Mr. Shamim Akhtar during the investigation our company's scope of work was only limited to filing the Import General Manifest ("IGM") with the shipping line and endorsing the documents. In the instant case, Sunpower Int'l Logistics nominated our company, and the name of our company was mentioned in the master bill of lading for the sole purpose of filing the IGM. Accordingly as per their instructions and the information provided by Sunpower Int'l Logistics to our company, our company filed the IGM and endorsed the documents and charged INR 6,000 (Rupees Six Thousand) for the same.
- During the investigation process in good faith and with the intention of extending our complete support and utmost cooperation to your good office our company addressed numerous e-mails to Sunpower Int'l Logistics requesting for the requisite documents/ information that were not in possession nor in the knowledge of our company. It is imperative to state that copies of all the e-mails addressed to Sunpower Int'l Logistics by our company were submitted during the investigation process. Additionally, due to Sunpower Int'l Logistics not fulfilling our requests our company was also constrained to file a complaint with the WCA, which was duly informed to your office.
- The services rendered by our company were as per the information and instructions provided by Sunpower Int'l Logistics and at no time was our company aware that the applicable laws was being contravened and that the destination of origin of the goods was China. It is imperative to state that our company was not in possession nor had the knowledge of the documents that were presented to our company's authorized representative during the questioning and recording of the statement. It is further imperative to state that all the questions posed were answered by company's authorized representative based on his past commercial and business experience in freight forwarding and generally accepted industry standards and norms. Our Company was at no time privy to the information regarding the origin of goods and only during questioning when the printouts of the online tracking of the containers and other documents were shown did it come to our company's knowledge that the country of origin was China.
- Further, it is not out of place to mention that our company's authorized representative was asked to provide the bill of lading numbers and the seal numbers of the containers that were transported from China to Singapore (which was the preceding journey). It was correctly stated by him that the details were not available with our company as our company was not privy

not party to the same. It is pertinent to mention that as stated above our company's scope of work was limited to filing of the IGM with the shipping line and our company did not have any knowledge and nor was it engaged in any manner whatsoever for the transportation of the goods from China to Singapore. For the sake of cooperating with the investigation it was mentioned by our company's authorized representative that he would try and procure the details as required by your good office regarding the shipment from China to Singapore. Even though our company tried to contact the concerned personnel and made its best efforts for procuring the information the same was not provided to our company and hence, as our company had no knowledge and also was not able to procure the documents (which our company was never a party and not privy to) the same was not provided.

- it is evidenced from the statement of our company's authorized representative that regarding the questions which did not pertain to our company however, with the view of extending cooperation our company reached out to Sunpower Int'l Logistics for the requisite information and whatever was received was duly passed it to your good office. It is reiterated that all the comments of our authorized representative were based on his past commercial and business experience in freight forwarding and generally accepted industry standards and norms and at no time was our company aware of any act relating to the transportation of the goods which was in contravention of the laws. It is pertinent to state that it is mentioned in the SCN that our company's authorized representative was in the opinion of your good office unable to give satisfactory answers regarding the question of the goods transported from China to Singapore. It is humbly submitted and reiterated that our company was never involved in any way for the transportation from China to Singapore and hence, had no knowledge of the same to answer any of the questions posed. As has been recorded correctly in the SCN, Sunpower Int'l Logistics deliberately did not provide the requisite information to our company. However, it is incorrect to state that our company had taken the matter in a casual manner. Our Company had written numerous mails to Sunpower Int'l Logistics which were handed over to your office and were continuously following up with the hope that they would revert but, when all the efforts of our company failed our company was constrained to involve WCA. The statement that the email sent to WCA was sent belatedly and only after the receipt of the DRI letter is incorrect because our company was continuously following with Sunpower Int'l Logistics and when all efforts failed was our company constrained to reach out to WCA. Kindly note that at no time did our company act in a causal manner during the investigation process.
- In light of the aforementioned facts, circumstances and submissions it is humbly submitted that no penalty ought to be imposed on our company as

our company has not contravened the provisions of Section 112(a) of the Customs Act, 1962. It is reiterated that at all times our company was performing the services as per the instructions and information provided by Sunpower Int'l Logistics and at no time did our company have knowledge that the goods had originated from China. It is humbly submitted that our company has admittedly no contractual or any other relationship with the importer nor had any such relationship with all the entities whom the importer had engaged for the purposes of import and clearance of the goods.

- It is therefore our humble submission that our company never abetted the importer in any way whatsoever.

13. Submission of M/s. Yang Ming Line Pte. Ltd. Singapore and M/s. Yang Ming Line (India) Private Limited.

13.1 The advocate of M/s. Yang Ming Line Pte. Ltd. Singapore and M/s. Yang Ming Line (India) Private Limited vide his written submission dated 31.03.2023 has submitted as under: -

- They have filed the Import General Manifests on the basis of the information and documents that they received from their customer - Aargus Global Logistics Pvt. Ltd. at Mundra. Pursuant to Aargus Global Logistics Pvt Ltd., surrendering the original Bills of Lading Nos. YMLUS450305457, YMLUS450305958 dated 08.01.2019 (MBLs), Aargus Global Logistics submitted letters dated 20.11.2018, 10.01.2019 and 4.4.2019 along with House Bills of Lading Nos. CF1902019A, CF1810083A and CF1811101A issued by Sunpower Int'l Logistics Ltd., instructing my clients to declare "Doma Impex" as the Consignee in the Import General Manifest. Annexed hereto as Annexures 1 to 3 are copies of the letters dated 20.11.2018, 10.01.2019 and 4.4.2019 along with House Bills of Lading Nos. CF1902019A, CF1810083A and CF1811101A respectively issued by Sunpower Int'l Logistics Ltd. It is on the basis of the information and documents submitted to my clients, that my clients have declared the name of the Consignee, description of the cargo, etc. in the Import General Manifests. My clients have not mentioned anything about the country of origin of the cargo in the IGMs filed by them and/or in any other document, as my clients were never aware of the origin of the cargo. In any event, there is no provision to submit details and / or copies of the Master Bills of Lading at the time of filing the Import General Manifests. My clients and / or the Line are not required in law to verify and / or ascertain the previous voyage of the cargo, country of origin, etc. A carrier merely carrying cargo from a port does not necessarily mean that the said cargo originated at that port and/or country. Please appreciate that my clients are not the cargo-interests, or the Importers, or Customs House Agents, and / or clearing agents of the Importer, nor are my clients provided with any

information about the "country of origin" of the cargo shipped under their aforesaid three bills of lading. Furthermore, for the purposes of filing of the Import General Manifests, there is no obligation on the Line and / or its Agents to obtain information / documents of the country of origin of the cargo shipped under its issued B/L. My client's obligation as a Shipping Line is to provide safe carriage of the cargo from the port of loading to the port of discharge. The Line is not aware of, nor has any knowledge of the origin of the cargo, nor have any details of any previous voyage of the cargo. For this very reason, the Line and / or my clients could not have known the origin of the cargo nor are they required to obtain documents in relation to the previous voyage of the cargo. Consequently, the premise for imposition of penalties on my clients is incorrect / without any basis / contrary to the usage of the trade / custom & practice, and the Show Cause Notice as against my clients ought to be dropped.

- Furthermore, my client (Addressee No. 10), as a Shipping Line, had received booking of cargo from China to Singapore and had issued Bills of Lading Nos. YMLUI240228985 dated 30.10.2018, YMLUI240234618 dated 26.02.2019 and YMLUI240231657 dated 18.12.2018 for the same. Under the said Bills of Lading, one Sunpower Int'l Logistics Ltd. and Sea-Net Cargo Express (S) Pte. Ltd. were the named Shipper and Consignee, respectively. On arrival of the said cargo at Singapore, the Consignee, Sea-Net Cargo Express (S) Pte. Ltd. surrendered the MBLs and took delivery of the cargo. As a Line, my client's role is to provide safe carriage for cargo from the port of loading to the port of discharge. The Line is not obligated to keep vigilance on the movement of the cargo once the same is delivered to the named Consignee in the Bill of Lading. Thereafter, in the ordinary course of business, my client (Addressee No. 10) received a fresh booking from Sea-Net for carriage of cargo from Singapore to Mundra. Pursuant to receiving the details of the Consignee, Shipper, description of the cargo, etc., my client, as the Line, issued its Bills of Lading Nos. YMLUS450305457 dated 15.11.2018, YMUS450306716 dated 29.03.2019 and YMLUS450305958 dated 08.01.2019 for carriage of cargo from Singapore to Mundra. My clients, as the Line and / or its agent at Mundra, India, had not received any documents in relation to the country of origin of the cargo at the time of booking for carriage or otherwise nor are my clients required to keep check on movement of the cargo once delivered to the Consignee, as alleged to the contrary or at all. There is no obligation on my clients' part to track the movement of containers, etc., as alleged or at all. There is no evidence whatsoever to show that my client had any knowledge of the country of origin of the cargo and/or that same had been mis-declared with such knowledge, and/or to even show that my clients were involved in any act of commission and/or omission to abet the Importer in importing the cargo into India and/or to contravene any of the Sections of the Customs Act.

1962, to justify imposition of any penalty on my client u/s 112(a), 112(b), 114A and / or 17 of the said Act, as proposed or at all. In any case, there was no prohibition whatsoever for the import of ceramic rollers into India.

- My client (Addressee No. 10), being a shipping line, had carried certain containers s.t.c. certain cargo as described in the Bills of Lading Nos. YMLUI240228985 dated 30.10.2018, YMLU1240234618 dated 26.02.2019 and YMLUI240231657 dated 18.12.2018 (MBLs) from China to Singapore. Those were under different and distinct contracts of carriage, which terminated upon goods covered by the said B/Ls being discharged at Singapore. Merely due to the fact that the Line previously carried certain containers from China to Singapore on its own does not support the allegation of my client having knowledge of the country of origin, and/or of them having mis-declared and/or of my clients abetting the importer, and/or for my clients to be visited with any penalty, as alleged or at all. My clients were not aware that the cargo had originated from China. My clients had not filed incorrect Import General Manifests mis-declaring the country of origin (IGMs do not even mention country of origin of the cargo), to aid the importer in evading import duty, as alleged or at all. It shall be noted that there is no column for "country of origin" in the IGM, nor have my clients made any declaration regarding country of origin of the cargo, as alleged or at all. A carrier merely carrying cargo from a port does not necessarily mean that the said cargo originated at that port and/or country. Further, my clients have nothing whatsoever to do with the HBLs issued by Sun Power Int'l Logistics Limited, and/or of the port of receipt having been shown as Indonesia in those bills of lading. The allegation as contained in the SCN as against my clients is bereft of any particulars nor supported by any evidence and is a mere ipse-dixit allegation, which is denied by my clients, as alleged or at all. It is pertinent to highlight the exculpatory statements of my clients wherein it has been stated that my clients - Addressee No.10 received 2 separate bookings for carriage of cargo from China to Singapore and from Singapore to Mundra. In both the bookings, the names of the Shipper and Consignee were different. Furthermore the Bills of Lading Nos. YMLUS450305457 dated 15.11.2018, YMUS450306716 dated 29.03.2019 and YMLUS450305958 dated 08.01.2019 issued by my clients - Addressee No.10 mentions the port of loading as Singapore and port of discharge as Mundra. My client's bills of lading do not mention Indonesia nor have my clients declared the country of origin in any documents in respect of the present transaction nor were my clients aware of the origin of the cargo, as alleged or at all. Upon the named Consignee in Bills of Lading Nos. YMLUS450305457 dated 15.11.2018, YMUS450306716 dated 29.03.2019 and YMLUS450305958 dated 08.01.2019 surrendering the original Bills of Lading along with Sunpower Int'l

Logistics Co. Ltd.'s Bill of Lading Nos. CF1902019A, CF1810083A and CF1811101A, my clients - Addressee No.11 had filed the Import General Manifests electronically with the Customs Department. It is important to highlight that the Import General Manifests do not provide for details of shipper and / or the country of origin. My clients have simply declared the name of the Consignee in the Import General Manifest as instructed to them by the named consignee in the Bills of Lading issued by them, which they are required to do in law. Hence, my clients cannot be held liable for any alleged contravention of the Customs Act, 1962 and/or to be visited with penalty, as proposed or at all. In any case, my clients deny any contravention of any provisions of the Customs Act, 1962, as alleged or at all.

- The Importer would have filed bills of entry as required for clearance of the cargo for home consumption. The bills of lading that would have been filed by the importer and/or his CHA for clearance, would not have been the bills of lading issued by my client - Addressee No. 10 (MBL), but rather the bills of lading issued by Sunpower Int'l Logistics Co. Limited (HBL). Two reasons for this are that the importer had imported the goods under those HBLs and not the MBLs; and the importer had no privity of contract with the Line, Addressee No. 10. On this ground as well, there is no basis to even allege any wrongdoing on the part of my clients and/or them having allegedly aided/abetted the importer. alleged or at all.
- The present inquiry against my clients do not fall within the scope of the provisions of Section 112(a) of the Customs Act, nor under Section 112(b), nor under 114AA of the Customs Act, nor under 117 of the Customs Act, as there is no evidence whatsoever to substantiate that my clients had reasons to believe that the goods were liable for confiscation and / or that the same were improperly imported into India, including for the reason that my client (Addressee No. 10) are a foreign Company not based in India, and Addressee No. 11 being merely discharge port agent; and my clients having nothing whatsoever to do with the importer and/or the import transaction, and/or having anything to gain from the same. Consequently, the question of any penalty on my clients does not arise, as proposed or at all; and the Show Cause Notice be discharged as against my clients. In any case, this is not a case of improper import even, as alleged or at all.
- My clients further state that the Bills of Lading issued by my clients makes a noting, "Said to contain, Shipper's load, stow, count and sealed. Shipper's declared seal number." This document itself demonstrates that the Line and / or my client, had no means of ascertaining the contents and nature of the cargo, and had relied on the details provided by the Shipper to the Line, which does not in any manner contravene the provisions of the Customs Act, 1962. The cargo was handed to the Line for transportation in a sealed container and the same arrived in India with the seals thereon intact. Therefore, there was

no manner by which my client could have ascertained the nature of the cargo and / or its country of origin to make an incorrect declaration, as alleged or at all. The subject Show Cause Notice fails to show any nexus between my client and the Importer to have abetted the alleged mis-declaration of the country of origin, as alleged or at all. Consequently, the subject Show Cause Notice ought to be discharged as against my clients.

- Binding precedents relating to penalties imposed under Sections 112, 114 and 117 of the Customs Act, 1962, requires that prior knowledge and / or conscious knowledge of an act and / or omission to violate the law is an essential factor to sustain a penalty under the aforementioned sections. When there is no evidence and/ or active role of a party to commit a crime, penalty under the Customs Act, 1962 ought to be dropped. In our case, there is nothing on record to show that my clients had done any positive act or omission that make the goods liable for confiscation. There is nothing on record to demonstrate that my clients had any prior knowledge of any violation of any provisions of the Customs Act, 1962, by the Importer, and/or have any reason to believe that the goods would be liable for confiscation. Therefore, question of any alleged abetment itself does not arise. Consequently, my clients are not liable to be visited with any penalty, as proposed or at all.
- In the matter of G. Narayan & Co. versus Commissioner of Customs, Mangalore reported in 2021 SCC OnLine CESTAT 118, the Tribunal set aside the penalty imposed on the Appellant u/s 112 of the Customs Act 1962 on the ground that the Revenue had not been able to bring any evidence on record which shows that the appellant had prior knowledge regarding the violation of the provisions of the Customs Act.
- In the matter of Commissioner of Customs Import versus Trinetra Impex Pvt. Ltd. reported in (2020) 372 ELT 332, while dealing with penalties under Section 112(a) and 114AA, the Tribunal held that "The case of the appellant could never fall within the scope of the substantiate that the appellant had reasons to believe that the goods were liable for confiscation. No case or cause exist to visit the appellant with penalty."
- In the matter of P. N. Shipping Agency versus CC, Nhava Sheva-1, JNCH reported in 2019 SCC Online CESTAT 3292, while dealing with imposition of penalty on the Appellant under Section 112 of the Customs Act, the Tribunal held that, "No evidence has been brought out about the prior knowledge of the appellant regarding violation of the provisions of Customs Act. As per evidence brought on record, it is not a case that the appellant had wrong intent. It is also not a case that the appellant worked as an accomplice, It is settled principle that lack of due diligence and failure to take more precautions cannot, by itself bring in penal consequences under Section 112(a). For imposition of penalty under Section 112(a), a positive act or omission is to be established."In the case of Electronik Lab versus Commissioner of Customs

(P), Mumbai reported in 2005) 187 ELT 362, the Tribunal set aside the penalty imposed on the Appellant u/s 112(a) and 112(b) on the ground that, "The facts of the case clearly establish that the Appellant was in no way concerned in any manner with the import of the goods by SRP nor they had any knowledge or reasons to believe that the goods were liable to confiscation under Section 111 as there is not even an allegation in the Show Cause Notice against the Appellant of having any prior knowledge. Under the circumstances, the Learned Commissioner has erred in imposing penalty on the Appellant on alleged violation of the provisions of section 112(a) & (b) of the Act without an iota of evidence."

- In the matter of Simplex Infrastructure Ltd. Vs Commissioner of Service Tax, Kolkata reported in 2016 (42) STR 634 (Kolkata) followed by Hon'ble CESTAT, Principal Bench, New Delhi, in the case of International Metro Civil Contractors Vs Commissioner of Service Tax, Delhi, reported in 2019 (20) GSTL 66 (Tri -Del), it has been held that, "To invoke the extended period as mentioned in the proviso thereof heavy burden lies upon the Department to prove the alleged willful suppression. The law has by now been settled that a mere sweeping statement that the assessee has suppressed the fact without mention of any conscience act on part of assessee about fraud or collusion or willful mis-statement or suppression of facts or contravention of any of provisions of law that too with intent to evade service tax is not sufficient to take the benefit of this proviso. The same is only a vague assertion which is highly insufficient to invoke the extended period of limitation. "It shall be noted and appreciated that the above case laws and the principles of law enunciated thereby, clearly apply to the facts of our case, and supports the only conclusion that can be arrived at in the facts and circumstances of the case and my clients' role in the entire transaction, that my clients have not breached and/or violated any provisions of the Customs Act, 1962, and are not liable to be visited with any penalty, as proposed or at all. In the circumstances mentioned above, my clients state that the subject Show Cause Notice is barred by the law of limitation and in any event, my clients have not committed any act and/or omission making my clients liable to any penalty under section 112(a), 112(b), 114AA and / or 117, or as proposed or at all. All allegations, statements, averments in the Show Cause Notice contrary to what is contained herein, are hereby denied as being bereft of any truth and/or any substance. Hence, the Show Cause Notice may be kindly discharged.
- My clients request a Personal Hearing in the matter.

Personal Hearing.

14. Opportunity of personal hearing in the case was given to the Noticee on 06.11.2023, 05.12.2023 & 17.01.2024.

15. 1st PH on 06.11.2023:-

15.1 Ms. Priyanka Patel, the Authorized Representative, appeared on behalf of M/s. Yang Ming Line Pte. Ltd. 171, Chin Swee Road, 08-01, Ces Centre, Singapore 169877 and M/S. Yang Ming Line (India) Pvt. Ltd., 2nd Floor, Office No. 204/205/206, Navratna Enclave, Ward 12b, Plot No. 333, Gandhidham-370201 on 06.11.2023 and reiterated the reply made to the SCN. She sought to show that the liner has no role to play in the issue of incorrect COO and that the BL does not capture details pertaining to the origin of goods.

15.2 Shri Shamim Akhtar appeared in the personal hearing and submitted that a written reply to the SCN would be submitted within a week time.

16. 2nd PH on 05.12.2023

Second Personal Hearing in the matter was fixed on 05.12.2023 however no one appeared in the personal hearing.

17. 3rd PH on 17.01.2024

Third Personal Hearing on 17.01.2024 however no one appeared in the personal hearing.

Discussion and Findings.

18. I have carefully gone through Show Cause Notice; relied upon documents, legal provisions, submission made by the Noticee and the records available before me.

19. The main issues involved in the above cases which are required to be decided in the present adjudication are as below:-

- (i) Whether the Importer is liable to pay differential Anti-Dumping Duty along with Customs duties on import of 'Ceramic Rollers' etc. under Bills of Entry detailed in attached Annexure-A to the Show cause Notice in terms of Section 28 (4) of the Customs Act, 1962 along with applicable interest in terms of Section 28AA of the Customs Act, 1962;
- (ii) Whether the declared transaction value of goods imported under Bills of Entry No. 7551566 dated 08.08.2018, 8050620 dated 14.09.2018 and 8097030 dated 18.09.2018 amounting to Rs. 61,52,031/- (Rs. Sixty One Lakh Fifty Two Thousand and Thirty One only) is liable to be rejected under Rule 12 of the Customs Valuation (Determination of value of imported goods) Rules, 2007 and redetermined under **Section 14 of the Customs Act, 1962 read with Rule 5 of the CVR, 2007**.
- (iii) Whether the Importer is liable to pay the differential Customs duties totally amounting to **Rs. 8,91,497/- (Rs. Eight Lakhs Ninety One Thousand Four Hundred and Ninety Seven only)** on import of 'Ceramic Rollers' etc. covered under Bills of Entry detailed in attached Annexure-B, in terms of Section 28(4) of the Customs Act, 1962 along with applicable interest in terms of Section 28AA of the Customs Act, 1962.
- (iv) Whether the imported goods total quantity of **74.733 MTs** having declared value of **Rs. 1,24,70,692/-** covered under Bill of Entry No. 2807982 dated 11.04.2019 as mentioned in **Annexure-A** to the Show Cause Notice is

liable for confiscation under Section 111(m) and 111(o) of the Customs Act, 1962.

(v) Whether the imported goods valued at **Rs. 1,01,37,158/-** as covered under Bills of Entry No. 9006547 dated 26.11.2018 and 9718699 dated 19.01.2019 as mentioned at Sr. No. 1 and 2 in **Annexure-A** to the Show Cause Notice and goods valued at **Rs. 93,66,367/-** as covered in another 03 Bills of Entry mentioned in **Annexure-B** to this Show Cause Notice, imported and already cleared before booking of the present case by DRI is liable for confiscation under Section 111(m) and 111(o) of the Customs Act, 1962;

(vi) Whether the Importer is liable to penalty under Section 112(a), 112(b), 114A, 114AA and 117 of the Customs Act, 1962.

(vii) Whether the Noticees tabulated in Para-10 are liable to penalties under Customs Act, 1962 as proposed against their names.

20. I find that two key issues are involved in the present case. The first issue relates with mis-declaration of origin of goods and wrong availment of benefits of Notification No. 46/2011 dated 01.06.2011 on thereof in respect of Bills of Entry No. 9006547 dated 26.11.2018, 9718699 dated 19.01.2019 & 2807982 dated 11.04.2019. Show Cause Notice alleges that goods were originated in China and being originated in or exported from China, the impugned goods also attracts Anti-Dumping Duty by virtue of Notification No. 27/2018-Cus (ADD) dated 17.05.2018.

The Second issue relates with undervaluation of goods imported under BE No. Bills of Entry No. 7551566 dated 08.08.2018, 8050620 dated 14.09.2018 and 8097030 dated 18.09.2018.

21. As both issues are very distinct in nature, I proceed to examine the both issues separately.

Origin of Goods procured under BE No. 9006547 dated 26.11.2018, 9718699 dated 19.01.2019 & 2807982 dated 11.04.2019

22. I find that during the examination of the imported goods covered under Bill of Entry No. 2807982 dated 11.04.2019 stuffed in containers bearing no. YMMU4080470, YMMU4080059 and TGHU5060400, the marking as OK989R-10962AOKE, OK989R-20931AOKE, OK989S-20922AOKE, OK989R-10791AOKE etc. were noticed and Shri Nikujbhai Madhubhai Kyada in his statement tendered on 18.04.2019 to DRI has stated that the logo was of M/s. AOKEROLA and the numbers refer to specific type and specifications of Ceramic Rollers manufactured by M/s. AOKEROLA. He further stated that M/s. AOKEROLA is a China based company and they have no manufacturing unit in any country other than in China. Shri Nikunj Madhubhai Kyada clearly stated that in the imports made by M/s Doma Impex vide Bills of Entry No. 9006547 dated 26.11.2018, 9718699 dated 19.01.2019 and 2807982 dated 11.04.2019 filed at Mundra Customs, the invoices were of

Indonesia while they were actually provided by M/s AOKEROLA, China. During his statement, Shri Nikunj Madhubhai Kyada clarified that M/s. Doma Impex in connivance with actual supplier M/s. AOKEROLA, China managed to show the country of origin of goods as Indonesia and M/s. Doma Impex did not know about any supplier in Indonesia and all the communication in this regard were held only with M/s. AOKEROLA, China. Shri Nikunj Madhubhai Kyada stated that as per his knowledge, the containers of Ceramic Rollers were loaded from China and there was no change of containers in between China and India.

22.1 I find that online tracking records of Containers bearing no. YMMU4080470, TGHU5060400, YMUU4080059 covered under respective IGM no. 2221676 dated 09.04.2019 and Bill of Entry No. 2807982 dated 11.04.2019, from the website of shipping line M/s. Yang-Ming Line India Pvt. Ltd., Mundra show that the goods in the said containers were originated in China. Further, M/s. Doma Impex vide letter dated 06.05.2019 informed the Pr. Commissioner of Customs, Mundra Custom House that the origin of cargo in respect of Bill of Entry No. 2807982 dated 11.04.2019 was China.

22.2 Shri Jignesh G. Doshi, partner of M/s. Doma Impex admitted that the country of origin of goods imported vide B/E No. 9006547 dated 26.11.2018, 9718699 dated 19.01.2019 and 2807982 dated 11.04.2019 was China but the same was declared as Indonesia. On being pointed out by DRI, the importer had made payment of differential Customs Duty and ADD to the tune of **Rs. 97,27,484/-** w.r.t. said 03 Bills of Entry bearing No. 9006547 dated 26.11.2018, 9718699 dated 19.01.2019 and 2807982 dated 11.04.2019.

22.3 Mr. Shamim Akhtar of M/s. Aargus Global Logistics Pvt. Ltd. also confirmed in his statements that country of origin for all the three containers bearing no. YMMU4080470, TGHU5060400, YMUU4080059 was Qingdao, China and the containers arrived at Mundra via Singapore. On being asked, he further stated that the said containers neither reached Indonesia nor were loaded in Indonesia. Mr. Shamim Akhtar also confirmed that for 02 past consignments covered under Bill of Lading No. CF1811101A dated 08.01.2019 (B/E No. 9718699 dtd. 19.01.2019) and Bill of Lading No. CF1810083A dated 15.11.2018 (B/E No. 9006547 dtd. 26.11.2018), the goods were also not received from Jakarta, Indonesia and the same were received from China in the same aforesaid manner.

22.4 The WhatsApp Chat conversation between Shri Mayurdhvajsingh Zala and representative of supplier as well as the attachment images/documents and admitted statement of Shri Mayurdhvajsingh Zala have also evidenced that the country of origin of goods imported vide B/E No. 9006547 dated 26.11.2018, 9718699 dated 19.01.2019 and 2807982 dated 11.04.2019 was China but the same was declared as Indonesia.

22.5 During recording of statements of various persons involved in the import consignments viz. Jignesh Doshi, Shailendrasinh Jadeja, Mayurdhwajsinh Zala, Nikunj Kyada they have categorically admitted that the goods had been originated in and imported from China.

22.6 In view of above findings, I hold that M/s. Doma Impex have imported "Ceramic Rollers" etc., originating in or exported from People's Republic of China. However, in the import consignment they have shown as originated in Indonesia and the goods imported under BE No. 9006547 dated 26.11.2018, 9718699 dated 19.01.2019 & 2807982 dated 11.04.2019 were of China Origin. Therefore, the Importer have wrongly availed benefit of Notifications No.46/2021 and the importer is liable to pay Customs duty along with Anti-Dumping Duty (imposed by Notification No. 27/2018-Cus (ADD) dated 17.05.2018) to the tune of Rs. **95,13,699/-** as calculated below: -

Sr. No.	Bill of Entry No. & date	Quantity of goods in Kg.	Declared Value of Goods	Anti-dumping duty + Customs duty+ SWS+ IGST to be paid	Anti-dumping duty + Customs duty+ SWS + IGST Paid by the importer	Differential duties (in Rs.) to be paid
1	9006547/ 26.11.2018	14110	2409310	1618345/- = (805189+180698+18070+614388)	433676/- = (0+0+0+433676)	1184669/-
2	9718699/ 19.01.2019	41860	7727848	4929197/- = (2360913+579589+57959+1930736)	1391013/- = (0+0+0+1391013)	3538184/-
3	2807982/ 11.04.2019	74733	12470692	8249592/- = (4060039+935302+93530+3160721)	3458746/- = (0+935302+93530+2429914)	4790846/-
Total				14797134/-	5283435/-	9513699/-

22.7 Facts and evidences placed on records also indicate that the Importer have paid the differential duty of Rs. **95,13,697/-** and interest Rs. **213785/-** during the time of investigation. The payment made by importer is detailed as under:-

Sr. No.	Bill of Entry No. & date	Challan No. and Date	Amount of duty (in Rs.)	Interest in (Rs.)	Total (in Rs.)
1	9006547/2 6.11.2018	MCH/188/19- 20/18.04.2019	1184667/-	70593/-	1255262/-
2	9718699/1 9.01.2019	MCH/189/19- 20/18.04.2019	3538184/-	129410/-	3667594/-
3	2807982/1 1.04.2019	MCH/187/19- 20/18.04.2019	4790846/-	13782/-	4804628
Total			9513697/-	213785/-	9727484/-

23. Valuation of Goods procured under Bills of Entry No. 7551566 dated 08.08.2018, 8050620 dated 14.09.2018 and 8097030 dated 18.09.2018.

23.1 The present Show Cause Notice also alleges that the Importer has undervalued the goods imported under Bills of Entry No. 7551566 dated 08.08.2018, 8050620 dated 14.09.2018 and 8097030 dated 18.09.2018, therefore, I, proceed to examine the values declared by the importers in said Bills of Entry.

23.2 I find that during the course of investigation of present case, a search was conducted on 13.04.2019 at the office premises of M/s. Doma Impex. During the search e-mail conversations dated 17.08.2018 was recovered which contained two sets of Proforma Invoices bearing Nos. PI No. 18IN-R-0815-BZ dated 15.08.2018 and PI No. 18IN-R-0816-BZ dated 16.08.2018 sent by Shipper through e-mail id bran.zhang@aokerola.com on 17.08.2018 to the importer. In the said e-mail, one set of Proforma Invoice has been marked as "for Bank" and other marked as "full amount". It was noticed that there was difference in the value of goods mentioned in the Proforma Invoice marked "for Bank" and "full amount", in spite of having same item in size, description and quantity. The 02 Proforma Invoices bearing no. 18IN-R-0815-BZ dated 15.08.2018 and 18IN-R-0816-BZ dated 16.08.2018 (two sets) for OK989 Ceramic Roller issued by M/s. AOKEROLA having different rates/value for similar goods were containing two types of rates for same size/grade of subject goods.

23.3 A comparison of the said Proforma Invoice (for Bank/for lesser amount) and Commercial Invoice No. AOKE180813A dated 13.08.2018 which pertained to Bill of Entry No. 8050620 dated 14.09.2018 was made. This invoice was having lesser rates/value which was said to be negotiated value as per the said Proforma invoices

23.4 During recording of statement dated 28.08.2019, Shri Mayurdhwaj Singh Zala clarified that to avoid the burden of Anti-Dumping Duty and Customs Duty on import of Ceramic Rollers, M/s. Doma Impex and M/s. AOKEROLA made an arrangement for showing reduced rates of Ceramic Rollers on the valid legal documents i.e. commercial invoices etc.; that as per this arrangement, the supplier sent them two types of PI (Proforma Invoices) showing actual rate and reduced rate to be declared on the legal documents; that the word 'full amount' used in the email indicated the total actual value of Ceramic Rollers and the word 'for bank' means the amount to be shown in the commercial invoices; that as per this understanding, M/s. Doma Impex was required to pay reduced amount ('for bank') to the supplier M/s. AOKEROLA who issued commercial invoice for reduced value instead of actual value; that they M/s. Doma Impex had paid applicable Anti-Dumping Duty and Customs Duty on this 'for bank' amount instead of the actual 'full amount' value. On being asked to provide the details of all import consignments in which the importer had shown the reduced value of goods, Shri Mayurdhwaj Singh Zala provided the details of following three consignments: -

- (i) AOKE180711A dated 07.07.2018, B/E No. 7551566 dated 08.08.2018

(ii) AOKE180813A dated 13.08.2018, B/E No. 8050620 dated 14.09.2018
 (iii) AOKE180823B dated 23.08.2018, B/E No. 8097030 dated 18.09.2018

23.5 Shri Jignesh G. Doshi in his statement dated 18.10.2019 has confirmed the veracity of facts stated by Shri Mayurdhwajsinh Zala during recording of his statement dated 28.08.2019. Shri Jignesh G. Doshi admitted the undervaluation done by them in the import documents and informed that he agreed with the facts and would get calculated the differential Anti-Dumping Duty/Customs Duty etc. through their Customs Brokers and would pay up the same at the earliest. On being asked, Shri Jignesh G. Doshi informed that as per such arrangement, only three consignments of Ceramic Rollers were imported by them from the said supplier and no other consignments from any other supplier was imported in such a manner. The details of all three consignments are as under: -

(i) B/E No. 7551566 dated 08.08.2018
 (ii) B/E No. 8050620 dated 14.09.2018
 (iii) B/E No. 8097030 dated 18.09.2018

Sr. No.	Bill of Entry No. & Date	Description of goods	Quantity in Kgs.	Value/price declared in Bill of Entry	Appropriate value/price as noticed during investigation	Differential Value	Total difference in amount of Duty (Anti-dumping duty + Customs duty + SWS + IGST)
1	7551566 / 08.08.2018	OK989 Ceramic Roller	2435 0	2664043	4072450	1408407	390622/-
2	8050620 / 14.09.2018	OK989 Ceramic Roller	2608 4	2987609	4558280	1570671	435626/-
3	8097030 / 18.09.2018	OK999 Ceramic Roller	3629	500379	735637	235258	65249/-
Total				6152031/-	9366367/-	321433 6/-	8,91,497/-

23.6 From the evidences on record, I find that the price declared by presenting undervalued invoices in respect of Bills of Entry filed by M/s. Doma Impex for procurement of subject imported goods were incorrect and the actual paid value of imported goods was different and higher. Hence, the same cannot be considered as the correct value/s for imported goods for the purpose of Section 14 of the Customs Act, 1962.

23.7 I find that as there is a reasonable doubt regarding the truth and accuracy of the value declared, as discussed with evidences in the foregoing paras, the same is liable to be rejected in terms of Rule 12 and the actual transaction value is required

to be determined by proceeding sequentially through Rule 5 of Custom Valuation Rules, 2007.

Re-determination of Value in terms of Rule 5 of CVR, 2007

24. During the investigation, the rates of Ceramic Rollers of different sizes/grades noticed from the other importers, rate list recovered from the mobile phone of Shri Mayurdhwajsinh Zala and statement of Shri Jignesh Doshi and Shri Mayurdhwajsinh Zala, the actual rate chart of subject goods vis-a-vis was recovered/resumed.

24.1 In order to ascertain the value of import goods covered under Bills of Entry No. 7551566 dated 08.08.2018, B/E No. 8050620 dated 14.09.2018 and B/E No. 8097030 dated 18.09.2018, Shri Jignesh G. Doshi provided the itemise comparison of actual value of goods which were generally being imported by the importer firm. The sets of Proforma invoices which were sent by the overseas supplier to the importer M/s. Doma Impex on the same date and of same No. matching with the import documents submitted with Customs Authorities at Mundra, clearly reveal the said arrangement between the supplier and the importer

24.2 Therefore, I find that the declared value is liable to be re-determined under Rule 5 of CVR,2007 and the value of 03 Bills of Entry are re-determined as per table below: -

Sr. No.	Bill of Entry No. & Date	Description of goods	Quantity in Kgs.	Value/price declared in Bill of Entry No	Re-determined value of goods
1	7551566/ 08.08.2018	OK989 Ceramic Roller	24350	2664043	4072450
2	8050620/ 14.09.2018	OK989 Ceramic Roller	26084	2987609	4558280
3	8097030/18 .09.2018	OK999 Ceramic Roller	3629	500379	735637

24.3 In view of above findings, I hold that the Importer is liable to pay the differential duties as per following calculation: -

Sr. No.	Bill of Entry No. & Date	Description of goods	Quantity in Kgs.	Value/price declared in Bill of Entry	Appropriate value/price as noticed during investigation	Differential Value	Total difference in amount of Duty (Anti-dumping duty + Customs duty + SWS + IGST)
1	7551566/ 08.08.2018	OK989 Ceramic Roller	24350	2664043	4072450	1408407	390622/-
2	8050620/ 14.09.2018	OK989 Ceramic Roller	26084	2987609	4558280	1570671	435626/-
3	8097030/ 18.09.2018	OK999 Ceramic Roller	3629	500379	735637	235258	65249/-
Total				6152031/-	9366367/-	3214336/-	8,91,497/-

25. Conclusion of proceedings under Section 28(6)(i) of Customs Act, 1962.

25.1 The Importer vide letter dated 08.03.2023 and 05.12.2023 has prayed for conclusion of proceedings initiated against them and other Noticees. The Importer has also submitted tracking status obtained from India Post Website of Show Cause Notice which shows delivery date on 20.02.2023.

25.2 The Importer vide letter dated 08.03.2023 had requested to the Commissioner of customs, customs House, Mundra to encash the Bank guarantee lying before the department which was executed by them at the time of provisional release of the goods during investigation and conclude the proceedings in terms of provision made under Section 28(5) and Section 28(6)(i) of customs Act, 1962.

25.3 The facts and evidences placed before me states that the Importer has paid Rs. 95,13,697/-towards duty and a separate amount of Rs. 2,13,785/- towards interest before the issuance of Show Cause Notice. Further, acting on the importer's letter dated 08.03.2023, the Deputy Commissioner(Gr.III) vide letter F.No. CUS/APR/108/2023-Gr.3 dated 22.03.2023 requested the bank to issue a consolidated pay order/demand draft of Rs. 31,86,657/- of invoked BG in favour of "Principal Commissioner of Customs, Mundra" stating that the matter has been settled by the Commissioner of Customs.

25.4 Further, the Assistant Commissioner, Import Assessment(Gr.III), Customs House, Mundra vide letter dated 13.12.2023 has informed that Rs. 95,13,697/- towards Anti-dumping duty and interest amount of Rs. 2,13,785/- has been paid by the importer during the investigation, thereafter, differential duty with interest and penalty @15% total amounting to Rs. 31,86,657/- has been paid by importer vide Challan No. 7888 as prescribed under Section 28(5) of Customs Act, 1962. He also informed that on payment of all dues the inquiry against the importer was closed after the approval of the competent Authority.

25.5 The importer has requested for conclusion of proceedings under Section 28(6) of Customs Act, 1962. The relevant provision of Section 28(6) of Customs Act, 1962 is produced as under:-

"(6) Where the importer or the exporter or the agent or the employee of the importer or the exporter, as the case may be, has paid duty with interest and penalty under sub-section (5), the proper officer shall determine the amount of duty or interest and on determination, if the proper officer is of the opinion—

(i) that the duty with interest and penalty has been paid in full, then, the proceedings in respect of such person or other persons to whom the notice is served under sub-section (1) or subsection (4), shall, without prejudice to

the provisions of sections 135, 135A and 140 be deemed to be conclusive as to the matters stated therein; or

(ii) that the duty with interest and penalty that has been paid falls short of the amount actually payable, then the proper officer shall proceed to issue the notice as provided for in clause (a) of sub-section (1) in respect of such amount which falls short of the amount actually payable in the manner specified under that sub-section and the period of one year shall be computed from the date of receipt of information under sub-section (5)"

25.6 The importer has paid the entire duty amount along with applicable interest and penalty prescribed under Section 28(5) of Customs Act, 1962 as informed by Assistant Commissioner, Import Assessment (Gr.III) vide letter dated 13.12.2023 and the then Commissioner of Customs has settled the case, I find the matter is deemed to be conclusive under Section 28(6) of the Customs Act, 1962 in respect of M/s. Doma Impex. I hold so.

26. Conclusion of proceedings in respect of Other Noticees.

26.1 The present Show Cause Noticee also proposes penalties against other notices who were involved and has a role in the clearance of impugned goods.

26.2 I find that CBEC has issued a circular dated 15.03.2023 regarding the conclusion of proceeding under Section 28(6)(i) of Customs Act, 1962 in a case where duty along with interest and penalty has been paid under the provision mentioned in Section 28(5) of Customs Act, 1962. The relevant portion of the vide circular dated Circular No. 11/2016-Cus., dated 15-3-2016 stipulates as under: -

" (2) The provisions governing deemed conclusion of proceedings are stated in proviso to sub-section (2) and in clause (i) of sub-section (6) respectively of the present Section 28.

The text of the two provisions is reproduced below :

Proviso to sub-section (2)

"Provided that where notice under clause (a) of sub-section (1) has been served and the proper officer is of the opinion that the amount of duty along with interest payable thereon under section 28AA or the amount of interest, as the case may be, as specified in the notice, has been paid in full within thirty days from the date of receipt of the notice, no penalty shall be levied and the proceedings against such person or other persons to whom the said notice is served under clause (a) of sub-section (1) shall be deemed to be concluded."

Clause (i) of sub-section (6)

"that the duty with interest and penalty has been paid in full, then, proceedings in respect of such person or other persons to whom the notice is served under sub-section (1) or sub-section (4), shall, without prejudice to

the provisions of sections 135, 135A and 140 be deemed to be conclusive as to the matters stated therein"

(3) References have been received from the field as regards scope and interpretation of other persons in the above context.

(4) The matter has been examined in the Board. Provision of deemed conclusion of proceedings was introduced in the Section 28 so as to bring about closure to the cases where the dues to the Government could be realized without going through the process of adjudication on one hand and to cut the protracted litigation which generally follows the adjudication on the other.

(5) The provision of deemed conclusion is contingent upon the person to whom a SCN has been issued under sub-section (1) or sub-section (4) paying up all the dues of duty, interest and penalty as the case may be. Only in such a circumstance of compliance, shall closure of proceedings against other persons come into effect. Therefore, as a corollary, other persons implies person(s) to whom no demand of duty is envisaged with notice served under sub-section (1) or sub-section (4) as the case may be. Other persons who happen to be co-noticees in the SCN for their acts of commission or omission other than demand of duty would be benefitted by the deemed closure in cases where the compliance of conditions mentioned in proviso to sub-section (2) or clause (i) of sub-section (6), as the case may be, by the main noticee to whom inter alia a demand of duty has been issued has been fulfilled. Further, all such cases where proceedings reach closure stage under the provisions of Section 28, an order to the effect must be invariably issued by the concerned adjudicating authority".

26.3 In view of above, I hold that proceeding initiated against all the other noticees vide the present Show Cause Notice is deemed to be conclusive in terms of provisions Section 28(6)(i) of Customs Act, 1962.

26.4 The proceedings initiated against all the noticee is being concluded under the provisions Section 28(6)(i) of Customs Act, 1962, I don't find any reason to further discuss the defence submission made by M/s. Aargus Global Logistics Pvt. Ltd., M/s. Yang Ming Line Pte. Ltd. Singapore and M/s. Yang Ming Line (India) Private Ltd and examination of the same.

27. Confiscation of Goods.

27.1 In the present case, Show cause notice also proposes confiscation of goods under Section 111(m) and 111(o) of Customs Act, 1962 cleared under the following Bills of Entry:-

Sr No.	Bill of Entry No. and date	Value of goods in Rs.	Section of Customs Act Invoked	Clearance Status

01	2807982 and 11.04.2019	Rs. 1,24,70,692/-	111(m) and 111(o)	Provisionally
02	9006547 dated 26.11.2018	Rs. 1,01,37,158/-	111(m) and 111(o)	Cleared before booking of case
03	9718699 dated 19.01.2019	Rs. 93,66,367/-	111(m) and 111(o)	Cleared before booking of case

27.2 Since the goods imported vide above Bills of Entry were imported by mis-declaration of country of origin with intention to avail the benefit of Notification 46/2022, the same are held liable for confiscation under Section 111(m) and Section 111(o) of Customs Act, 1962. However, since the proceedings are deemed to be concluded under clause(i) of Sub Section 6 of Section 28 ibid and the goods are neither prohibited nor restricted, no fine is imposable under Section 125 of the customs Act, 1962 as per first proviso to Section 125(1) of the customs Act, 1962. Accordingly, the goods imported under three Bills of Entry i.e. 2807982 and 11.04.2019, 9006547 dated 26.11.2018, 9718699 dated 19.01.2019 are released to the importer without imposing any redemption fine under Section 125(1) of the customs Act, 1962.

28. In view of above discussion and findings, I pass the following order: -

ORDER

- (i) I confirm the demand of differential Anti-Dumping Duty along with Customs duties total amounting to **Rs. 95,13,699/- (Rs. Ninety Five Lakhs Thirteen Thousand Six Hundred and Ninety Nine only)** on import of 'Ceramic Rollers' etc. under Bills of Entry detailed in attached Annexure-A to SCN under Section 28 (4) of the Customs Act, 1962 along with applicable interest in terms of Section 28AA of the Customs Act, 1962.
- (ii) I order to reject the declared transaction value of goods imported under Bills of Entry No. 7551566 dated 08.08.2018, 8050620 dated 14.09.2018 and 8097030 dated 18.09.2018 amounting to **Rs. 61,52,031/- (Rs. Sixty One Lakh Fifty Two Thousand and Thirty One only)** under Rule 12 of the Customs Valuation (Determination of value of imported goods) Rules, 2007 and re-determined the value of said goods to **Rs. 93,66,367/- (Rs. Ninety Three Lakh Sixty Six Thousand and Three Hundred Sixty Seven Only)** under Section 14 of the Customs Act, 1962 read with Rule 5 of the CVR, 2007.

(iii) I confirm the demand of differential Customs duties totally amounting to **Rs. 8,91,497/- (Rs. Eight Lakhs Ninety One Thousand Four Hundred and Ninety Seven only)** on import of 'Ceramic Rollers' etc. covered under Bills of Entry detailed in attached Annexure-B to SCN and order to recover in terms of Section 28(4) of the Customs Act, 1962 along with applicable interest in terms of Section 28AA of the Customs Act, 1962.

(iv) I appropriate the payment made by the importer towards duty of Rs. 95,13,697/- & interest of Rs. 2,13,785/- by M/s. Doma Impex during investigation and Rs. 31,86,657/- Vide challan No.7888 dated 30.03.2023 against the demand & interest confirmed in para (i) &(iii) above along with penalty @15% as per provisions of Section 28(5) of customs Act, 1962. I hold that in terms of provisions under Section 28(6)i of the Customs Act, 1962, the proceedings in respect of all the noticees to whom the above notice is served under Section 28(4) of the Customs Act, 1962 shall be deemed to be conclusive as to the matters stated in this Show Cause Notice.

This OIO is issued without prejudice to any other action that may be taken against the claimant under the provisions of the Customs Act, 1962 or rules made there under or under any other law for the time being in force.

[Signature]
 (K. Engineer)
 Commissioner of Customs
 Custom House, Mundra.

To

By Speed Post/E-mail

List of Noticees:

1. M/s. Doma Impex, Wing-B, Shop No.-S-11, Second Floor, Ishan Ceramic Zone, 8-A, National Highway, Lalpar, Morbi, Gujarat-363642, Gujarat, India (IEC No. 2415013021) (email-domaimpexmorbi@gmail.com, jigneshdoshi7800@gmail.com, jignesh@domaimpex.com pratham5661@gmail.com)
2. Shri Jignesh G. Doshi partner of M/s. Doma Impex, Wing-B, Shop No.-S-11, Second Floor, Ishan Ceramic Zone, 8-A, National Highway, Lalpar, Morbi, Gujarat-363642, Gujarat, India (email-domaimpexmorbi@gmail.com, jigneshdoshi7800@gmail.com, jignesh@domaimpex.com)
3. Shri Shailendrasinh Jadeja Partner of M/s. Doma Impex, Wing-B, Shop No.-S-11, Second Floor, Ishan Ceramic Zone, 8-A, National Highway, Lalpar, Morbi, Gujarat-363642, Gujarat, India (email-domaimpexmorbi@gmail.com, pratham5661@gmail.com)

4. Shri Mayurdhvajsingh Zala, R/o- 36, Nani Parekhstreet, Parekh Street Main Road, Morbi, Employee of M/s Doma Impex (mayurzala@yahoo.in, mayurzala303@gmail.com, info@domaimpex.com)

5. Shri Nikunj Madhubhai Kyada, 198, Gujarat Housing Society, L361/425, Junagadh-362001 employee of M/s. Doma Impex (nikunj007kyada@gmail.com, info@domaimpex.com, domaimpexmorbi@gmail.com)

6. M/s. AOKEROLA (Full name is M/s Shandong Aokerola Advanced Material Technology Co. Ltd.), China (kun.luan@aokerola.com, elena@aokerola.com).

7. Mr. Bran Zhang of M/s AOKEROLA (Full name is M/s Shandong Aokerola Advanced Material Technology Co. Ltd.), China.

8. Mr. Kun of M/s AOKEROLA (Full name is M/s Shandong Aokerol Advanced Material Technology Co. Ltd.), China (kun.luan@aokerola.com, elena@aokerola.com).

9. M/s. Sunpower Int'l Logistics Co. Ltd., (Wuhan), Room No. 12b09, Jueshi Building No. 4018, Jiabin Road, Luohu District-Shenzhen, China-518001 (sunpowerop09@sunpowercn.com, op8261@163.com, paul@sunpowerlog.com, aul.mag@sunpowerlog.com.my).

10. M/s. Aargus Global Logistics Pvt. Ltd., 2nd Floor Gses Complex, Air Cargo Complex Old Airport, Meghnagar, Ahmedabad (importsmum@aargusglobal.com, shamim.akhter@aargusglobal.com).

11. M/S. Yang Ming Line Pte. Ltd. 171, Chin Swee Road, #08-01, Ces Centre, Singapore 169877. (ramakrishna@yml.in, mun-eqp@yml.in, mun-ops@yml.in, mun-impdoc@yml.in, jagan@yml.in)

12. M/S. Yang Ming Line (India) Pvt. Ltd., 2nd Floor, Office No. 204/205/206, Navratna Enclave, Ward 12b, Plot No. 333, Gandhidham-370201. (ramakrishna@yml.in, mun-eqp@yml.in, mun-ops@yml.in, mun-impdoc@yml.in, jagan@yml.in)

13. M/s. Sea Net Cargo Express (S) Pte Ltd., 110, Middle Road, #03-03b, Chiat Hong Building, Singapore 188968 (sales@seanet.com.sg, sales_seanet@singnet.com.sg, operation@seanet.com.sg, ops_seanet@singnet.com.sg, info_seanet@singnet.com.sg)

14. M/s. Global Innovation (Washington & Tsinghua) Education Fund Ltd., Room No. 1501, Grand Millennium Plaza (Lower Block), 181, Queen's Road, Central, Hongkong.

15. M/s. J & N Holdings, 110, Middle Road, #03-03B, CHIAT, Hong Buildings, Singapore-188968.

Copy for information and further necessary action / information/ record to:

- a. The Chief Commissioner of Customs, CCO, Ahmedabad.
- b. Deputy Director, DRI(RU), Gandhidham, Kutchh.
- c. The Deputy/Assistant Commissioner (Legal/Prosecution), Customs House, Mundra
- d. The Deputy/Assistant Commissioner (Recovery/TRC), Customs House, Mundra.

- e. The Deputy/Assistant Commissioner (EDI), Customs House, Mundra.
- f. Notice Board
- g. Guard File

7839 to 7846