

	<p>कार्यालय: प्रधान आयुक्त सीमाशुल्क, मुन्द्रा, सीमाशुल्क भवन, मुन्द्रा बंदरगाह, कच्छ, गुजरात- 370421 OFFICE OF THE PRINCIPAL COMMISSIONER OF CUSTOMS: CUSTOM HOUSE, MUNDRA PORT, KUTCH, GUJARAT- 370421. PHONE : 02838-271426/271163 FAX :02838-271425 E-mail id- adj-mundra@gov.in</p>	
A. File No.	:	GEN/ADJ/ADC/203/2026-Adjn
B. SCN No.	:	202/2025-26/ADC/ZDC/MCH
C. Issued by	:	Additional Commissioner of Customs, Customs House, AP&SEZ, Mundra.
D. Noticee(s)/ Importer	:	1. M/s. TP Polymer Private Limited (IEC: AAHCT0597P) Block- I, Building No. - 2117, DSIDC Industrial Area Narela, Delhi - 110040.
E. DIN	:	20260271MO0000333F82

Show Cause Notice under Section 28(4) of the Customs Act, 1962

M/s. TP Polymer Private Limited (IEC: AAHCT0597P) having address- Block- I, Building No. - 2117, DSIDC Industrial Area Narela, Delhi - 110040 (*hereinafter referred to as 'the Importer' or 'M/s. TP Polymer for sake of brevity*), had filed Bill of Entry No. 4016441 dated 15.06.2024, through their authorised Customs Broker M/s. Sai Clearing And Forwarding Agency (CHA No. ACLPN5264GCH001) (*hereinafter referred as 'the CB' for sake of brevity*), for the import of PVC Paste Resin PR-F. The details of the consignments are as detailed in Table-A below:-

Table-A

Name of Importer	M/s. TP Polymer Private Limited (IEC: AAHCT0597P), Block- I, Building No. - 2117, DSIDC Industrial Area Narela, Delhi - 110040.
B/E No. & Date	4016441 dtd.15.06.2024
Desc. of Goods	PVC PASTE RESIN PR-F, As per INV and PKL
Declared CTH	39041010
Invoice No. & Dt.	IAL44D48P dt. 07.05.2024
Quantity	50 MTS
Unit Price	USD 1080/MT
Assessable Value	45,52,200/-
Container Nos.	BEAU6336094 and FFAU1618892

Consignor/Supplier & Manufacturer	FORMOSA PLASTICS CORPORATION, NO 380 SEC 6, NANJNG E.RD, NEIHU DIST TAIPEI, TAIWAN
CB Name	Sai Clearing And Forwarding Agency
B/L No. & Dt.	CULVTXG2401204A210 DT. 07.05.2024 Cu Lines PTE Ltd

1USD=84.3 INR

2 . Based on specific intelligence inputs and a detailed analysis of import data, documents, retrieved from ICES 1.5 system, it has been observed that goods declared as “PVC Paste Resin PR-F”, classifiable under Customs Tariff Heading (CTH) 39041010, were imported by M/s. TP Polymer Private Limited vide Bill of Entry No. 4016441 dated 15.06.2024. The said import appears to involve mis-declaration and suppression of material facts to the extent of non-declaration and non-payment of applicable Anti-Dumping Duty (ADD) in terms of provisions of Notification No. 09/2024-Customs (ADD), dated 13-06-2024 which stipulates as under;

Notification No. 09/2024-CUSTOMS (ADD)

New Delhi, the 13th
June, 2024

G.S.R (E). – Whereas, in the matter of ‘Poly Vinyl Chloride Paste Resin’ (hereinafter referred to as the subject goods), falling under tariff items 3904 10 10, 3904 10 20, 3904 10 90, 3904 21 00, 3904 22 00, 3904 30 10, 3904 30 90, 3904 90 00, 3904 40 00 and 3904 90 90 of the First Schedule to the Customs Tariff Act, 1975 (51 of 1975) (hereinafter referred to as the Customs Tariff Act), originating in or exported from China PR, Korea RP, Malaysia, Norway, Taiwan and Thailand (hereinafter referred to as the subject countries) and imported into India, the designated authority *vide* its preliminary findings No. 6/17/2023-DGTR, dated the 26th April, 2024, published in the Gazette of India, Extraordinary, Part I, Section 1, dated the 26th April, 2024, has provisionally concluded that-

- i. the product under consideration that has been exported to India from the subject countries are at dumped prices;
- ii. there is substantial increase in imports of subject goods from the subject countries in both absolute terms and in relation to production and consumption;
- iii. the material injury suffered by the domestic industry has been caused by the dumped imports from the subject countries,

and has recommended imposition of provisional anti-dumping duty on imports of the subject goods, originating in, or exported from the subject countries and imported into India, in order to remove injury to the domestic industry.

Now, therefore, in exercise of the powers conferred by sub-section (2) of section 9A of the Customs Tariff Act read with rules 13 and 20 of the Customs Tariff (Identification, Assessment and Collection of Anti-dumping Duty on Dumped Articles and for Determination of Injury) Rules, 1995, the Central Government, on the basis of the aforesaid findings of the designated authority, hereby imposes on the subject goods, the description of which is specified in column (3) of the Table below, falling under the tariff item of the First Schedule to the Customs Tariff Act as specified in the corresponding entry in column (2), originating in the countries as specified in the corresponding entry in column (4), exported from the countries as specified in the corresponding entry in column (5), produced by the producers as specified in the corresponding entry in column (6), and imported into India, a provisional anti-dumping duty at the rate equal to the amount as specified in the corresponding entry in column (7), in the currency as specified in the corresponding entry in column (9) and as per unit of measurement as specified in the

corresponding entry in column (8) of the said Table, namely:-

Table

S. No.	Tariff item	Description of goods	Country of origin	Country of exports	Producer	Duty amount	Unit	Currency
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
1.	39041010 39041020 39041090 39042100 39042200 39043010 39043090 39049000 39044000 39049090 ##	'Poly Vinyl Chloride Paste Resin', also known as Emulsion PVC Resin #	People's Republic of China	Any country including People's Republic of China	Formosa Industries (Ningbo) Co., Ltd.	546	Metric Tonne	US\$
2.	do	'Poly Vinyl Chloride Paste Resin', also known as Emulsion PVC Resin #	People's Republic of China	Any country including People's Republic of China	Shenyang Chemical Co., Ltd.	115	Metric Tonne	US\$
3.	do	'Poly Vinyl Chloride Paste Resin', also known as Emulsion PVC Resin #	People's Republic of China	Any country including People's Republic of China	Any producer other than SN 1 and mentioned above	600	Metric Tonne	US\$
4.	do	'Poly Vinyl Chloride Paste Resin', also known as Emulsion PVC Resin #	Any country other than subject countries	People's Republic of China	Any producer	600	Metric Tonne	US\$
5.	do	'Poly Vinyl Chloride Paste Resin', also known as Emulsion PVC Resin #	Korea RP	Any country including Korea RP	Hanwha Solutions Corporation	Nil	Metric Tonne	US\$
6.	do	'Poly Vinyl Chloride Paste Resin', also known as Emulsion PVC Resin #	Korea RP	Any country including Korea RP	Any producer other than SN 5 mentioned above	41	Metric Tonne	US\$
7.	do	'Poly Vinyl Chloride Paste Resin', also known as Emulsion PVC Resin #	Any country other than subject countries	Korea RP	Any producer	41	Metric Tonne	US\$
8.	do	'Poly Vinyl Chloride Paste Resin', also known as Emulsion PVC Resin #	Malaysia	Any country including Malaysia	Kaneka Paste Polymers Sdn. Bhd.	317	Metric Tonne	US\$
9.	do	'Poly Vinyl Chloride Paste Resin', also known as Emulsion PVC Resin #	Malaysia	Any country including Malaysia	Any producer other than SN 8 mentioned above	375	Metric Tonne	US\$
	do	'Poly Vinyl Chloride Paste Resin', also known as Emulsion PVC Resin #	Any country other than subject	Malaysia	Any producer	375	Metric Tonne	

10.	do	# 'Poly Vinyl Chloride Paste Resin', also known as Emulsion PVC Resin #	countries Taiwan	Any country including Taiwan	Formosa Plastics Corporation	118	Metric Tonne	US\$
11.	do	# 'Poly Vinyl Chloride Paste Resin', also known as Emulsion PVC Resin #	Taiwan	Any country including Taiwan	Any producer other than SN 11 mentioned above	168	Metric Tonne	US\$
12.	do	# 'Poly Vinyl Chloride Paste Resin', also known as Emulsion PVC Resin #	Any country other than subject countries	Taiwan	Any producer	168	Metric Tonne	US\$
13.	do	# 'Poly Vinyl Chloride Paste Resin', also known as Emulsion PVC Resin #	Thailand	Any country including Thailand	TPC Paste Resin Co., Ltd.	195	Metric Tonne	US\$
14.	do	# 'Poly Vinyl Chloride Paste Resin', also known as Emulsion PVC Resin #	Thailand	Any country including Thailand	Any producer other than SN 14 mentioned above	252	Metric Tonne	US\$
15.	do	# 'Poly Vinyl Chloride Paste Resin', also known as Emulsion PVC Resin #	Any country other than subject countries	Thailand	Any producer	252	Metric Tonne	US\$
16.	do	# 'Poly Vinyl Chloride Paste Resin', also known as Emulsion PVC Resin #	Norway	Any country including Norway	Any producer	328	Metric Tonne	US\$
17.	do	# 'Poly Vinyl Chloride Paste Resin', also known as Emulsion PVC Resin #	Any country other than subject countries	Norway	Any producer	328	Metric Tonne	US\$
18.	do	# 'Poly Vinyl Chloride Paste Resin', also known as Emulsion PVC Resin #						

#The following products are excluded from the scope of the product under consideration (PUC):

- a. PUC with a K value below 60K
- b. PVC Blending Resin
- c. Co-polymers of PVC Paste Resin
- d. Battery separator resins
- e. The brand name "Biovyn" produced by Innovyn Europe Ltd.

The customs classification is indicative only and not binding on the scope of the product under consideration."

2. The provisional anti-dumping duty imposed under this notification shall be effective for a period of six months (unless revoked, amended or superseded earlier) from the date of publication of this notification in the Official Gazette and shall be payable in Indian currency.

Explanation.- For the purposes of this notification, rate of exchange applicable for the purposes of calculation of such anti-dumping duty shall be the rate which is specified in the notification of the Government of India, in the Ministry of Finance (Department of Revenue), issued from time to time, in exercise of the powers conferred by section 14 of the Customs Act, 1962 (52 of 1962), and the relevant date for the determination of the rate of exchange shall be the date of presentation of the bill of entry under section 46 of the said Customs Act.

3 . Whereas, the said importer filed the aforesaid Bill of Entry for the import of PVC Paste Resin PR-F from M/s. Formosa Plastics Corporation, Taiwan. At the time of filing the Bill of Entry, the importer declared the goods under CTH 39041010 and sought clearance of the consignment on payment of applicable Basic Customs Duty, IGST, and other levies, without declaring or discharging the applicable provisional Anti-Dumping Duty.

4 . Whereas, the Central Government, in exercise of powers conferred under Section 9A of the Customs Tariff Act, 1975, issued Notification No. 09/2024-Customs (ADD), dated 13.06.2024, whereby provisional Anti-Dumping Duty at the rate of USD 118 per MT was imposed on imports of PVC Paste Resin, originating in or exported from Taiwan, when supplied by M/s. Formosa Plastics Corporation, with effect from the date of publication of the said notification.

5. Whereas, from the scrutiny of the documents, it revealed that the goods, imported vide Bill of Entry No. 4016441 dated 15.06.2024, were originating in Taiwan, supplied by M/s. Formosa Plastics Corporation, and were correctly classifiable as PVC Paste Resin. Therefore, the subject goods appear squarely falling within the scope and coverage of Notification No. 09/2024-Customs (ADD), making payment of provisional ADD mandatory at the time of assessment and clearance. Thus, as per the provisions of above referred notification, the details of applicable Duty liable to be recovered from the Noticee is as under:-

Table-B

Sr. No.	Assessable Value (in Rs.)	Duty Declared	Duty liable
	45,52,200/-		
1	BCD (7.5%)	341415	341415
2	SWS (10%)	34142	34142
3	ADD		4,97,370
4	IGST (18%)	8,86,996	9,76,523
5	TOTAL Duty	12,62,553	18,49,450

6. Whereas, it also appears that despite clear applicability of the said anti-dumping notification, the importer neither declared the levy of provisional ADD in the Bill of Entry nor paid the applicable duty at the time of clearance. This omission occurred despite the availability of all relevant import documents, namely Bill of Lading, Certificate of Analysis, Certificate of Origin, Commercial Invoice, Packing List, and Marine Cargo Insurance Policy, which indicates the nature of goods, country of origin, supplier details, and other material particulars essential for determination of duty liability.

7. Whereas, it is further observed from Customs records that the same importer has, subsequent to the aforesaid import, imported identical goods, i.e. PVC Paste Resin, from the same supplier, M/s. Formosa Plastics Corporation, Taiwan, under later Bills of Entry. In respect of such subsequent imports, the importer has correctly declared and paid the applicable provisional Anti-Dumping Duty in accordance with Notification

No. 09/2024-Customs (ADD).

8. The payment of provisional ADD on subsequent imports of identical goods from the same supplier establishes that the importer was fully aware of the applicability of Anti-Dumping Duty on PVC Paste Resin imported from Taiwan. Therefore, it appears that the non-payment of provisional ADD in respect of Bill of Entry No. 4016441 dated 15.06.2024 cannot be attributed to any inadvertent mistake or interpretational issue and appears to be a conscious act of omission, resulting in short-payment of duty.

9. Therefore, it appears that the importer has suppressed material facts and contravened the provisions of the Customs Act, 1962, by failing to declare and pay the applicable provisional Anti-Dumping Duty on the goods imported vide the aforesaid Bill of Entry, thereby causing loss of revenue to the exchequer.

10. Such non-declaration and non-payment of applicable Anti-Dumping Duty render the imported goods liable for confiscation under the relevant provisions of the Customs Act, 1962, and also render the importer liable for recovery of duty along with applicable interest and penal action, as provided under the Act and the rules made thereunder.

11. Accordingly, a letter dated 23.12.2024, bearing DIN No. 20241271MO0000322542, was issued to the importer requesting them to furnish their clarification regarding the non-imposition of Anti-Dumping Duty (ADD) on "Poly Vinyl Chloride Paste Resin", also known as "Emulsion PVC", falling under Customs Tariff Heading (CTH) 3904 and originating in or exported from China PR, Korea PR, Malaysia, Norway, Taiwan, and Thailand. It was observed that the importer had imported goods described as "PVC Paste Resin PR-F, as per Invoice and Packing List", classifiable under CTH 39041010, from M/s. Formosa Plastics Corporation, Taiwan, vide Bill of Entry No. 4016441 dated 15.06.2024, which prima facie appeared to be covered under the scope of provisional ADD imposed vide Notification No. 09/2024-Customs (ADD) dated 13.06.2024; however, the applicable provisional ADD had not been paid at the time of clearance. Accordingly, the importer was requested to furnish their clarification in this regard at the earliest, and subsequently, a reminder letter dated 23.01.2025, bearing DIN No. 20250171MO0000444DCF, was also issued to the importer reiterating the request for submission of their clarification.

11.1 Further, summons dated 03.03.2025, bearing DIN No. 20250371MO000000E174, were issued to the importer under the relevant provisions of the Customs Act, 1962, directing them to tender their statement and produce import-related documents and other relevant records. In response, the importer, vide their e-mail dated 08.03.2025, informed this office that upon verification of their records pertaining to the subject Bill of Entry, it was noticed that the applicable Anti-Dumping Duty (ADD) had inadvertently not been included in the said Bill of Entry and was therefore required to be paid along with interest @ 15% per annum up to the date of payment. Accordingly, the importer paid ADD amounting to ₹4,97,370/- along with interest of ₹54,574/-, vide Challan No. 1672431984 dated 08.03.2025, and submitted a copy of the said ADD payment challan to this office.

11.2 Whereas, Section 3 of the Customs Tariff Act came to be amended with effect from 01-07-2017 and integrated tax became payable under sub-Section (7) of Section 3 of the said Act and compensation cess came to be

payable under sub-Section (9) of Section 3 of the said Act.

Sub-Section (7) and sub-Section (9) of Section 3 of the Customs Tariff Act, read thus:

“(7) Any article which is imported into India shall, in addition, be liable to integrated tax at such rate, not exceeding forty per cent, as is leviable under Section 5 of the Integrated Goods and Services Tax Act, 2017 on a like article on its supply in India, on the value of the imported article as determined under sub-Section (8) or sub-Section (8A) as the case may be.”

“(9) Any article which is imported into India shall, in addition, be liable to the goods and services tax compensation cess at such rate, as is leviable under Section 8 of the Goods and Services Tax (Compensation to States) Cess, 2017 on a like article on its supply in India, on the value of the imported article as determined under sub-Section (10) or sub-Section (10A) as the case may be.”

Whereas, **sub-Section (12) of Section 3 of the Customs Tariff Act** provides that;

“The provisions of the Customs Act, 1962 (52 of 1962) and the rules and regulations made thereunder, including those relating to drawbacks, refunds and exemption from duties shall, so far as may be, apply to the duty chargeable under this Section as they apply in relation to the duties leviable under that Act.”

11.3 Thus, it appears that in terms of the aforesaid provisions, the differential amount of IGST i.e. Rs. 89,527/-, alongwith interest, on the said not paid amount ADD is also required to be recovered from the Noticee.

11.4 During scrutiny of the challan through which the importer paid the Anti-Dumping Duty (ADD), it was observed that the applicable Integrated Goods and Services Tax (IGST) on the ADD, as well as the interest payable thereon, had not been paid. Accordingly, vide letter dated 23.06.2025, the importer was requested to pay the applicable IGST on ADD along with interest at the earliest and to furnish the relevant payment challan to this office. However, as no compliance was received, reminder letters dated 11.07.2025, 15.09.2025, and 23.12.2025 were subsequently issued to the importer, reiterating the request to discharge the outstanding IGST liability on ADD along with applicable interest and to submit proof of payment. Accordingly, the calculation of IGST payable on ADD in respect of Bill of Entry No. 4016441 dated 15.06.2024 is detailed below in tabular form.

Table-C

ADD Paid (In Rs.)	IGST payable on ADD (In Rs.)
497370	89527

12. RELEVANT LEGAL PROVISIONS:

Section 2(22): "goods" includes (a) vessels, aircrafts and vehicles; (b) stores; (c) baggage; (d) currency and negotiable instruments; and (e) any other kind of movable property;

Section 2(23): "import", with its grammatical variations and cognate expressions, means bringing into India from a place outside India;

Section 2(25): "imported goods", means any goods brought into India from a place outside India but does not include goods which have been cleared for home consumption;

Section 2(26): "importer", in relation to any goods at any time between their importation and the time when they are cleared for home consumption, includes [any owner, beneficial owner] or any person holding himself out to be the importer;

Section 11A: "illegal import" means the import of any goods in contravention of the provisions of this Act or any other law for the time being in force.

Section 46: Entry of goods on importation:

(4) 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.

(4A) the importer who presents a bill of entry shall ensure the following, namely:

- (a) The accuracy and completeness of the information given therein;
- (b) The authenticity and validity of any document supporting it; and
- (c) Compliance with the restriction or prohibition, if any, relating to the goods under this Act or under any other law for the time being in force.

Section 111 of the Customs Act, 1962: Confiscation of improperly imported goods, etc. – The following goods brought from a place outside India shall be liable to confiscation: -

--

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

Section 112 of the Customs Act, 1962:

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, —

(i) in the case of goods in respect of which any prohibition is in force under this Act or any other law for the time being in force, to a penalty 5[not exceeding the value of the goods or five thousand rupees], whichever is the greater;

(ii) in the case of dutiable goods, other than prohibited goods, subject to the provisions of section 114A, to a penalty not exceeding ten per cent. of the duty sought to be evaded or five thousand rupees, whichever is higher: Provided that where such duty as determined under sub-section (8) of section 28 and the interest payable thereon under section 28AA is paid within thirty days from the date of communication of the order of the proper officer determining such duty, the amount of penalty liable to be paid by such person under this section shall be twenty-five per cent. of the penalty so determined;]

(iii) in the case of goods in respect of which the value stated in the entry made under this Act or in the case of baggage, in the declaration made under section 77 (in either case hereafter in this section referred to as the declared value) is higher than the value thereof, to a penalty 3[not exceeding the difference between the declared value and the value thereof or five thousand rupees], whichever is the greater;

(iv) in the case of goods falling both under clauses (i) and (iii), to a penalty 4[not exceeding the value of the goods or the difference between the declared value and the value thereof or five thousand rupees], whichever is the highest;

(v) in the case of goods falling both under clauses (ii) and (iii), to a penalty 5[not exceeding the duty sought to be evaded on such goods or the difference between the declared value and the value thereof or five thousand rupees], whichever is the highest.

Section 114A. Penalty for short-levy or non-levy of duty in certain cases. -

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 wilful 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:

Section 114AA of the Customs Act, 1962

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, 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.]

13. From the foregoing investigation, it appeared that:

13.1 After introduction of self-assessment vide Finance Act, 2011, the onus lies on the importer for making true and correct declaration in all aspects in the bill of entry and to pay the correct amount of duty. The importer had filed the Bill of Entry by furnishing a declaration under Section 46(4) of the Customs Act, 1962, certifying the truthfulness and correctness of the particulars declared therein.

13.2 As per Notification No. 09/2024-Customs (ADD) dated 13.06.2024, Anti-Dumping Duty (ADD) applicable on “Poly Vinyl Chloride Paste Resin”, also known as “Emulsion PVC”, falling under Customs Tariff Heading (CTH) 3904 and originating in or exported from China PR, Korea PR, Malaysia, Norway, Taiwan, and Thailand. It was observed that the importer had imported goods described as “PVC Paste Resin PR-F, classified under CTH 39041010, from M/s. Formosa Plastics Corporation, Taiwan, vide Bill of Entry No. 4016441 dated 15.06.2024. Thus, the subject goods appeared to be covered under the scope of provisional ADD imposed vide Notification No. 09/2024-Customs (ADD) dated 13.06.2024; however, the applicable ADD had not been paid at the time of clearance.

13.3 By mis-declaring and suppressing the correct particulars relating to the levy of ADD, the importer filed a false declaration, thereby contravening the provisions of Section 46(4). In the instant case, importer had self-assessed the subject bill of entry but did not pay the correct amount of duty and evade applicable anti-dumping duty. Consequently, the subject goods were rendered liable to confiscation under Section 111(m) of the Customs Act, 1962, for mis-declaration of material particulars. For such deliberate acts of omission and commission, the importer is also liable to penalty under Section 112(a)(ii) of the Customs Act, 1962, for his active involvement and failure in exercising due diligence in payment of applicable anti-dumping duty of the subject imported goods

which resulted in evasion of anti-dumping duty amounting to **Rs. 4,97,370/- (Four Lakh Ninety-Seven Thousand Three Hundred and Seventy Only) and Rs. 89,527/- (IGST)** (as detailed in table-B). Further, it appears that the importer has knowingly involved themselves in the suppression of the material facts to clear the goods without paying applicable anti-dumping duty. These said act of omission and commission on the part of importer, rendered themselves liable for penalty under section 114AA of the Customs Act, 1962.

13.4 In the present case, the importer, with intent to evade payment of ADD, suppressed and mis-stated material facts at the time of filing the Bill of Entry, resulting in clearance of the subject goods without payment of applicable ADD. Such acts clearly amount to willful mis-statement and suppression of facts, attracting the provisions of Section 28(4) of the Customs Act, 1962, under which the differential duty is recoverable along with applicable interest under Section 28AA and penalty under the relevant provisions of the Act. In view of the willful mis-statement/suppression of facts which resulted in the evasion of duty in respect of past consignment, the importer, M/s. TP Polymer also appears to be liable to a penal action as provided under Section 114A of the Customs Act, 1962.

13.5 During investigation, M/s. TP Polymer has paid anti-dumping duty amounting to Rs. 4,97,370/- along with interest of Rs. 54,574/- vide Challan No. 1672431984 dated 08.03.2025, and submitted a copy of the said ADD payment challan. Therefore, the payment made by the importer is required to be appropriated against the demand of differential duty and interest.

14. Now, therefore, M/s. TP Polymer Private Limited, Block- I, Building No. - 2117, DSIDC Industrial Area Narela, Delhi – 110040, is hereby called upon to show cause in writing to the Additional Commissioner of Customs, Customs House, Mundra having his office at MP & SEZ, Port User Building, Mundra (Kutchh) – 370421 within 30 (Thirty) days from the receipt of this notice, as to why: -

- a. The Goods, imported vide Bill of Entry No. 4016441 dated 15.06.2024, to the tune of Rs. 45,52,200/- should not be confiscated under section 111 (m) of the Customs Act, 1962;
- b. Differential duty (ADD) amounting to **Rs. 4,97,370/- (Rupees Four Lakhs, Ninety-Seven Thousand, Three Hundred and Seventy only)** should not be demanded and recovered, as mentioned above, under Section 28(4) of the Customs Act, 1962. However, since the amount of Anti-Dumping Duty (ADD) of **₹4,97,370/-**, along with interest of **₹54,574/-**, paid by the importer through Challan No. 1672431984 dated 08.03.2025, without any protest, should not be appropriated against their ADD liability arising as per the discussion above;
- c. The short-paid amount of IGST to the tune of **Rs. 89,527/- (Rupees Eighty-Nine Thousand, Five Hundred Twenty-Seven only)** should

not be recovered from them under the provisions of Section 28(4) of Customs Act, 1962 read with Section 3 of Customs Tariff Act, 1975, along-with applicable interest under Section 28AA of the Customs Act, 1962.

- d. Penalty under Section 112 (a)(ii) and/or Section 114A and/or Section 114AA of the Customs Act, 1962 should not be imposed upon M/s TP Polymer Private Limited for the reasons discussed in para supra;

15. Noticee is required to submit their reply in writing to the Adjudicating Authority, as above, within 30 days from the date of receipt of this notice. In their written reply, the Noticee may also state as to whether they would like to be heard in person. In case, no reply is received within the time limit stipulated above or any further time which may be granted to them by the Adjudicating Authority and/or if they fail to appear for personal hearing, when the case is posted for the same, the case will be decided *ex-parte* on the basis of evidence on record and without any further reference to the noticee.

16. This notice is issued without prejudice to any other action that may be taken in respect of the above goods and / or the persons / firms mentioned in the notice under the provisions of the Customs Act, 1962 and / or any other law for the time being in force, in the Republic of India.

17. This Show Cause Notice is issued without prejudice to any other actions that may be taken against the persons involved in the subject case, under the provisions of the Customs Act, 1962 or any other Allied Acts for the time being in force. The department reserves its right to issue addendum/ corrigendum to show cause notice or to make any additions, deletions amendments or supplements to this notice, if any, at a later stage. The department also reserves its right to issue separate Notice/s for other Noticees, offences etc. related to the above case, if warranted.

18. The list of documents relied upon for the issuance of this notice is attached as **ANNEXURE-I** to this notice. Copies of the same are being supplied, wherever not already available with the Noticee.

Digitally signed by
Dipakbhai Zala
Date: 16-02-2026
12:43:48
Dipak Zala
Additional Commissioner of
Customs, Custom House,
Mundra.

To,
M/s. TP Polymer Private Limited,
Block- I, Building No. - 2117,
DSIDC Industrial Area Narela,
Delhi – 110040

Copy to:-

1. The DC/AC, SIIB, EDI, Gr.2G, Custom House, Mundra.

Annexure-I

Relied upon documents

Sr. No.	Document	Page No.
1.	Letter dated 23.12.2024, bearing DIN No. 20241271MO0000322542	1
2.	Reminder letter dated 23.01.2025, bearing DIN No. 20250171MO0000444DCF	1
3.	Summons dated 03.03.2025, bearing DIN No. 20250371MO000000E174	1
4.	Importer e-mail dated 08.03.2025	1
5.	Challan No. 1672431984 dated 08.03.2025	1



कार्यालय प्रधान आयुक्त, सीमा शुल्क,
सीमा शुल्क सदन, मुंद्रा, कच्छ, गुजरात
**OFFICE OF THE PRINCIPAL COMMISSIONER OF
CUSTOMS**
CUSTOMS HOUSE MUNDRA, KUTCH, GUJARAT.
E-mail: siibmundra@gmail.com/siib-mundra@gov.in

F.No.CUS/SIIB/MISC/879/2024-SIIB-O/o Pr Commr-Cus-Mundra

Date: 23-12-2024

DIN - 2024/271 MO 0000322542

To,
M/s. TP Polymer Private Limited
I-2117, DSIDC Industrial Area
Narela, Delhi - 110040

Gentleman,

Subject:- Applicability of provisional ADD -m/reg.

With reference to the above subject, it is stated that vide Notification No. 09/2024-Customs (ADD) dated 13.06.2024, provisional Anti-Dumping Duty (ADD) has been imposed on "Poly Vinyl Chloride Paste Resin', also known as Emulsion PVC", falling under Chapter Heading 3904 originating from China PR, Korea RP, Malaysia, Norway, Taiwan and Thailand.

2. It has been observed that you have imported goods with the description "PVC PASTE RESIN PR-F, AS PER INV AND PKL" under CTH 39041010 from M/s. Formosa Plastics Corporation, Taiwan, vide Bills of Entry No. 4016441 dated 15.06.2024. It appears that the goods are subject to provisional ADD imposed vide Notification No. 09/2024-CUSTOMS (ADD) dated 13.06.2024, however, the same has not been paid.

3. It is requested to furnish your clarification in this regard at the earliest.

Signed by Gajraj
Yours Sincerely,
Bachhawat

Date: 23-12-2024 20:00:43

(Gajraj Bachhawat)
Deputy Commissioner (SIIB)
Customs House, Mundra

Received on behalf of importer

24/12/24

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SUMMONS**[under Section 108 of the Customs Act, 1962(52 of 1962)]**

To,

M/s. TP Polymer Private Limited**I-2117, DSIDC Industrial Area Narela,
Delhi - 110040**

WHEREAS, I, **Jayprakash Sharma** am making inquiry in connection with **goods imported vide Bill of Entry No. 4016441 dated 15.06.2024** under the Customs Act, 1962.

AND WHEREAS, I consider your attendance to

(a) give evidence and / or

(b) produce documents or things of the following description in your possession or under your control:

- 1. To tender statement**
- 2. Import related documents.**
- 3. Other relevant documents.**

NOW, THEREFORE, in exercise of powers vested in me under Section 108 of the Customs Act, 1962, I do hereby summon you to appear before me **in person** / or **by an authorised agent** on **2025-03-10** at **11:00:AM** at the office of **the Principal Commissioner of Customs, Room No.208, SIIB Section, PUB, Customs House, Mundra**

Inquiry as aforesaid is deemed to be a judicial proceeding within the meaning of section 229 and section 267 of Bharatiya Nyaya Sanhita, 2023 (45 of 2023) and non-compliance of this summon is an offence punishable under section 208 and section 210 of Bharatiya Nyaya Sanhita, 2023 (45 of 2023).

Given under my hand and seal of office to-day the **03** day of **March, 2025** at **Mundra**

Seal of Office.

Name : **Jayprakash Sharma**

Signature :

Jayprakash Sharma
Superintendent (SIIB)
Custom House Mundra

Designation :

Superintendent / Appraiser / Senior Intelligence Officer



Summons dated 03.03.2025 - DIN-20250371MO000000E174

Anil Goyal <anil@tppolymer.com>
To: SIIB Mundra <siibmundra@gmail.com>

Sat, Mar 8, 2025 at 11:21 AM

Dear Sir,

Greetings of the day,

Apologies for delay in reply . We have checked our records against subject Bill Of Entry and found that ADD was not added in Bill of entry hence to be paid with interest @15% till date. Please find the attached ADD Payment challan for your ready reference.

sincere apologies once again for delay in reply.

Anil Goyal
Director, Tp Polymer Private Limited

+91-11-40194996 | +91-9810672527 | www.Tppolymer.com

Anil@Tppolymer.com

I-2117,Dsidc Industrial Area,Narela,Delhi-110040,India

[Quoted text hidden]

 **Custom Duty Payment ADD.pdf**
102K

