	<p>प्रधान आयुक्त का कार्यालय, सीमा शुल्क सदन, मुन्द्रा OFFICE OF THE PRINCIPAL COMMISSIONER, CUSTOM HOUSE, MUNDRA Port User Building (PUB), Mundra (Gujarat - 370421) ई-मेल/ E-Mail: group4-mundra@gov.in</p>
A फा .सं / .FILE NO.	CUS/APR/S49/1330/2024-Gr 4-O/o Pr Commr-Cus-Mundra
B मूल आदेश सं. ORDER-IN-ORIGINAL NO.	MCH/ADC/ZDC/586/2025-26
C द्वारा पारित किया गया PASSED BY	<p style="text-align: center;">Dipak Zala Additional Commissioner of Customs Custom House, Mundra</p>
D आदेश की तिथि DATE OF ORDER	28-01-2026
E जारी करने की तिथि DATE OF ISSUE	28-01-2026
F कारण बताओ नोटिस संखं तिथि . SCN NUMBER & DATE	34/2025-26/ADC/ZDC/ADJ/MCH dated 18.06.2025
G नोटिसीपार्टी // आयातक NOTICEE/ PARTY/ IMPORTER	<p style="text-align: center;">M/s. Vedanta Limited (IEC: 1788000234; GSTIN: 08AACCS7101B3ZU) at RJ-ON-90-1 JV 39, Sardar Club Scheme, Opp. Chaami Polo Ground, Jodhpur, Rajasthan- 344001</p>
H डिन सं .DIN NUMBER	20260171M0000092449C

1. यह अपील आदेश संबन्धित 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 6(1) के साथ पठित सीमा शुल्क अधिनियम 1962 की धारा 129A(1) के अंतर्गत प्रपत्र

सीए3-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 128 A of Customs Act, 1962 read with Rule 3 of the Customs (Appeals) Rules, 1982 in quadruplicate in Form C. A. -1 to:

“सीमा शुल्क आयुक्त) अपील(, चौथी मंजिल, हुडको बिल्डिंग, ईश्वर भुवन रोड, नवरंगपुरा, अहमदाबाद 380009”

“The Commissioner of Customs (Appeals), Mundra, 4TH Floor, Hudco Building, Ishwar Bhuvan Road, Navrangpura, Ahmedabad-380009.”

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

Appeal shall be filed within sixty days from the date of communication of this order.

4. उक्त अपील के पर न्यायालय शुल्क अधिनियम के तहत 5 -/रुपए का टिकट लगा होना चाहिए और इसके साथ निम्नलिखित अवश्य संलग्न किया जाए -

Appeal should be accompanied by a fee of Rs. 5/- under Court Fee Act it must accompanied by –

5. उक्त अपील पर न्यायालय शुल्क अधिनियम के तहत 5/- रुपये कोर्ट फीस स्टाम्प जबकि इसके साथ संलग्न आदेश की प्रति पर अनुसूची- 1, न्यायालय शुल्क अधिनियम, 1870 के मदसं-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 paise 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.

7. अपील प्रस्तुत करते समय, सीमाशुल्क (अपील) नियम, 1982 और सीमा शुल्क अधिनियम, 1962 के सभी मामलों में पालन किया जाना चाहिए।

While submitting the appeal, the Customs (Appeals) Rules, 1982 and the Customs Act, 1962 should be adhered to in all respects.

8. इस आदेश के विरुद्ध अपील हेतु जहां शुल्क या शुल्क और जुर्माना विवाद में हो, अथवा दण्ड में, जहां केवल जुर्माना विवाद में हो, Commissioner (Appeals) के समक्ष मांग शुल्क का 7.5% भुगतान करना होगा।

An appeal against this order shall lie before the Commissioner (A) 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.

BRIEF FACTS OF THE CASE

M/s. Vedanta Limited (IEC: 1788000234; GSTIN: 08AACCS7101B3ZU) (hereinafter referred to as the ‘Importer’), having

office at RJ-ON-90-1 JV 39, Sardar Club Scheme, Oppo. Chaami Polo Ground, Jodhpur, Rajasthan-344001, filed Bill of Entry(s) (i) No. 7199523 dated 12.12.2024 and (ii) No. 7556597 dated 31.12.2024, for import of goods "Oil Well Spars (Casing, Tubing, Pup Joint etc)" through Mundra Custom House through Customs Broker M/s. Freight Field (M) Pvt. Ltd. The details of the import consignment are as under: -

B/E No. & Date	Item Description	Container Nos.	Declared Net Qty (MT)	Country of Origin	CTH	Declared Assessable Value / Total Declared Duty (INR)
7199523 dated 12.12.2024	Oil Well Spares (CSNG, TBNG, PUP JNT, CPLG) [SIMS MOSSIMS05 1224113075 (06.12.2024)]	CAAU8543451, CAIU9561750, TIU5589182, TIU5622742, WHLU5808116, WHSU5008211, WHSU5141733, WHSU5190168, WHSU5236171, WHSU5390762, WHSU5399097, WHSU5463616, WHSU5531114, WHSU5722888, WHSU5921072, WHSU6105751, WHSU6272419, WHSU6497919, WHSU6673469, WHSU6713031, WHSU8025486, WHSU8039535	474.821	CHINA	73042990	AV: 10,23,61,550; Duty: 1,22,83,386
7556597 (31.12.2024)	Oilwell Spares (TBNG, PUP JNT TBNG) [SIMS MOSSIMS311224136210 (31.12.2024)]	TIU5581767, WHLU5684437, WHSU5819121, WHSU6141403, WHSU6298516, WHSU6903582	127.980	CHINA	73042990	AV: 6,55,25,960; Duty: 78,63,115

2.1 Directorate of Revenue Intelligence (Vijayawada Regional Unit) vide

letter dated 18.12.2024 informed SIIB, Mundra that they had initiated an investigation into imports of M/s. Vedanta Limited, for non-payment of Anti-Dumping Duty imposed vide Notification no. 31/2022-Customs (ADD) dated 20.12.2022 on import of "13 CR L80 grade steel tubes/pipes" from China and requested to undertake examination of the consignment covered by Bill of Entry 7199523 dated 12.12.2024 to check presence of any "13 CR L80 grade steel seamless pipes and tubes" with diameter upto and including 6 nominal pipe size (NPS) or comparable thereof in other unit of measurement. They also requested to get the such goods examined by Chartered Engineer for seeking his comments.

2.2. Accordingly, the subject import consignment vide Bill of entry no. 7199523 dated 12.12.2024 (22 containers), and later another BoE 7556597 dated 31.12.2024 (06 containers) with similar consignment, was placed on hold by the SIIB, Mundra, for examination.

Examination and Findings (BoE 7199523 dated 12.12.2024)

3.1. Examination of goods under BoE 7199523 dated 12.12.2024 was conducted at Transworld Terminals Pvt. Ltd., Unit-II CFS, APSEZ Mundra under panchnama dated 24.12.2024 in presence of independent panchas, CB's G-card holder Shri Hasmukh K. Rathod, CFS representative Shri Zala Luckyrajsinh Ghanshyamsinh and Govt. empaneled Chartered Engineer Shri Zankat Tusharbhai Ramsinhbhai. The goods contained in the containers were verified and found to be stuffed with pipes. Govt. empaneled Chartered Engineer Shri Zankat Tusharbhai Ramsinhbhai. measured and analysed the goods and found that 13CR L80 grade stainless steel seamless pipes/tubes were present in only four containers viz. WHSU5722888, WHSU6713031, WHSU5141733 and WHSU6272419. In its CE report No. CE/TZ/MUN/SIIB-014/2024-25 dated 28.12.2024, Shri Zankat Tusharbhai Ramsinhbhai recorded that the goods present in the mentioned 04 containers consisted of Pup Joint Tubing made of stainless steel grade 13CR L80, with threading (nominal Inner Diameter 3.958 inches), compliant to API 5CT Grade L80 and used for oil well bore applications. The valuation of the such goods as per the CE report is as:

S.no as per BE	Item Description as per declaration	QTY	UOM	Declared invoice FOB value in USD		Evaluated FOB Value in USD	
				Unit Price	Total Price	Unit Price	Total Price
2	TBNG WELLBR;4-1/2IN,0.271IN, 12.6 PPF, TUBING, WELLBORE; NOMINAL SIZE: 4-1/2 IN, WALL THICKNESS: 0.271 IN, WEIGHT: 12.6 PPF, (360 JTS)CONNECTION TYPE: SEAL-LOCK XD, CONNECTION SIZE: 4-1/2 IN,MATERIAL; STEEL, MATERIAL SPECIFICATION: API 5CT, MATERIAL GRADE:13 CR L80, MANUFACTURING PROCESS: SEAMLESS, LENGTH: R2	3,414.61	MTR	107.39	366,694.97	107.39	366,694.97
3	PUP JNT TBNG;4-1/2IN,STL,13 CR L80,4-1 PUP JOINT, TUBING; NOMINAL SIZE: 4-1/2 IN, MATERIAL: STEEL, MATERIAL GRADE: 13 CR L80,BOTTOM CONNECTION SIZE: 4 -1/2 IN, BOTTOM CONNECTION TYPE:SEAL-LOCK XD PIN, TOP CONNECTION SIZE: 4 -1/2 IN, TOP CONNECTION TYPE: SEAL- LOCK XD BOX, LENGTH: 5 FT, MANUFACTURING PROCESS:SEAMLESS, WEIGHT: 12.6 PPF, APPLICATION: WELLBORE	14	NOS	416.00	5,824.00	416.00	5,824.00



4	PUP JNT TBNG;4-1/2IN,STL,13 CR L80,4-1 PUP JOINT, TUBING; 14 EA NOMINAL SIZE: 4-1/2 IN, MATERIAL: STEEL, MATERIAL GRADE: 13 CR L80,BOTTOM CONNECTION SIZE: 4 -1/2IN, BOTTOM CONNECTION TYPE:SEAL -LOCK XD PIN, TOP CONNECTION SIZE: 4 -1/2IN, TOP CONNECTION TYPE: SEAL-LOCK XD BOX, LENGTH: 10 FT, MANUFACTURING PROCESSEAMLESS, WEIGHT: 12.6 PPF, APPLICATION: WELLBORE	14	NOS	553.00	7,742.00	553.00	7,742.00
5	PUP JNT TBNG;4-1/2IN,STL,13 CR L80,4-1 PUP JOINT, TUBING; NOMINAL SIZE: 4-1/2 IN, MATERIAL: STEEL, MATERIAL GRADE: 13 CR L80,BOTTOM CONNECTION SIZE: 4 -1/2IN, BOTTOM CONNECTION TYPE:SEAL -LOCK XD PIN, TOP CONNECTION SIZE: 4 -1/2IN, TOP CONNECTION TYPE: SEAL-LOCK XD PIN, LENGTH: 6 FT, MANUFACTURING PROCESS: SEAMLESS, WEIGHT: 12.6 PPF, APPLICATION: WELLBORE	14	NOS	295.00	4,130.00	295.00	4,130.00
6	CPLG WELLBR;TBNG,4-1/2IN,4-1/2IN,SEAL COUPLING, WELLBORE; TYPE: TUBING, SIZE: 4-1/2IN, CONNECTION SIZE: 4-1/2 IN,CONNECTION TYPE: SEAL-LOCK XD, MATERIAL: STEEL,MATERIAL GRADE: 13 CR L80, MATERIAL SPECIFICATION: SEAMLESS, WEIGHT: 12.6 PPF, PRESSURE RATING: 8430 PSI, LENGTH: 8.593 IN	14	NOS	230.00	3,220.00	230.00	3,220.00

3.2. The examination and findings were shared with DRI, Vijayawada, Regional Zonal Unit which vide their letter dated 03.01.2025 submitted that:

“(i) Notification No. 31/2022-Customns (ADD) dated 20.12.2022, as amended by Notification No. 06/2023-Customs (ADD) dated 09.06.2023, imposes Anti-Dumping Duty (ADD) on the goods of description Stainless-

Steel Seamless Tubes and Pipes with diameter up to and including 6 NPS or comparable thereof in other unit of measurement, whether manufactured using hot extrusion process or hot piercing process and whether sold as hot finished or cold finished pipes and tubes, including subject goods imported in the form of defectives, non-prime or secondary grades" originating or exported from China PR. On verification of the import documents uploaded by the importer, it appears that the goods are of stainless steel and originate from China PR imported goods. The importer accepts that the subject goods are of stainless steel but claims that they are of American Petrol Institute (API) Specification 5CT L80 13CR and that the said ADD Notification doesn't apply for this specification of stainless steel tubes. In the said notification, goods falling under chapter heading 7304' and description Stainless-Steel Seamless Tubes and Pipes' are covered for the purpose of imposition of ADD. As the subject goods imported are covered under chapter heading 7304' and are stainless steel seamless tubes and pipes, ADD is imposable on import of subject goods. Therefore, it is irrelevant whether the goods are of particular specification of stainless steel seamless tubes and pipes.

(ii) The importer claims that the domestic industry does not have the capability to manufacture API specification stainless steel and that the threading process is not available in India and that it is proprietary technology of its producer M/s. Hunting Energy Services.

However, during investigation, it is found that the Indian Subsidiary of the said producer is in a joint venture with M/s. Jindal Saw Ltd and the said Joint Venture has the capability to manufacture the goods of the said specification and to undertake the threading.

Further, it is found that another manufacturer M/s. ISMT have exported stainless steel tubes of API specification. Hence, it is observed that the claim of the importer that the domestic industry has no capability to manufacture the said goods is wrong.

(iii) The importer has classified the same goods under CTI 73042400 when importing from Japan before introduction of the said ADD Notification and under CTI 73042990 under residual heading after introduction of the ADD Notification, when importing from China.

The change of classification depending on the Country of Origin establishes the mens rea of the importer to evade the payment of the ADD payable.”

3.3. They further submitted that if the contention of the department regarding applicability of Anti-Dumping Duty on the goods “13 CR L80 steel seamless pipes and tubes” as per notification no 31/2022-Customs (ADD) dated 20.12.2022, as amended, is not acceptable to the importer, option of provisional release may be extended after following due procedure.

3.4. In view of the, it appeared that the impugned goods ‘pipes & tubes’ of the grade “13CR L80” imported vide Bills of Entry no. 7199523 dated 12.12.2024 found in 04 containers – (i) WHSU5722888, (ii) WHSU6713031, (iii) WHSU5141733, and (iv) WHSU6272419, attracts Anti-dumping duty as per Notification No. 31/2022-Customs (ADD) dated 20.12.2022, as amended by Notification No. 06/2023-Customs (ADD) dated 09.06.2023. and hence, were seized vide Seizure Memo dated 07.01.2025 under section 110(1) of the Customs Act, 1962.

3.5. Importer vide letter dated 16.01.2025 conveyed readiness to pay ADD under protest for BoE 7199523 dated 12.12.2024 and for such consignments from China.

3.6. On request of the importer, partial NOC dated 28.02.2025 was issued for release of Item No.1 i.e. Oil Well Spares (Casing wellbore, nominal size 7 inch) made of ‘Carbon Steel’ of subject Bill of entry 7199523 dated 12.12.2024, as on the said goods, ADD is not leviable as per Notification 31/2022-Customs (ADD), as amended, and also out of purview of BIS Certification under ‘Steel and Steel Products (Quality Control) Order, 2024,

Examination and Findings (BoE No. 7556597 dated 31.12.2024)

4.1. Examination of the goods of subject Bill of entry was carried out by SIIB officer at M/s. Transworld Terminals Pvt. Ltd, Unit-II, CFS, APSEZ, Mundra, under panchnama on 27.01.2025 in the presence of independent panchas and Shri Hasmukh K Rathod, G-Card holder of the CB M/s. Freight Field Madras Pvt. Ltd., and CFS representative Shri Zala Luckyrajsinh Ghanshyamsinh, Executive Operations, M/s. Transworld Terminals Pvt. Ltd, Unit-II, CFS, APSEZ, Mundra and Shri Zankat Tusharbhai Ramsinhbhai, Government Empaneled Chartered Engineer. Shri Zankat Tusharbhai Ramsinhbhai analysed the various technical aspects of the pipes and took measurements for preparing his report in

respect of the pipes “13CR L80 Grade” Steel Seamless pipes & tubes.

4.2 The PMI test results are as:

CONTAINER NO	Fe%	Mn%	Cr%	Cu%	V%	Ni%	S%	P%	Si%	Al%	Co%	Zn%
WHSU6298516	82.45	0.54	12.71	--	--	--	--	0.08	0.87	2.56	0.09	0.42
WHSU5819121	84.96	0.48	12.01	--	0.06	0.08	0.18	--	0.86	1.19	--	--
WHLU5684437	85.13	0.43	12.39	--	--	0.33	--	0.12	0.7	0.34	--	0.21
WHSU6141403	84.82	0.48	12.39	0.12	--	0.4	0.92	0.12	--	0.34	--	--
TIU5581767	80.36	0.53	13.65	--	--	0.07	0.09	--	0.95	3.92	--	0.19
WHSU6903582	80.95	0.5	12.32	0.71	--	--	0.21	--	1.64	2.41	--	0.93

As per Chapter notes 1€ of Chapter 72- (Iron and Steel), the definition of Stainless Steel, is reproduced as under:-

“Notes:

....

1(e) Stainless steel: Alloy steels containing , by weight, 1.2% or less of carbon and 10.5% or more of chromium, with or without other elements.

“

As per above mentioned PMI Test result and definition of stainless steel, it appears that impugned goods are made up of steel.

4.3. Further, on importer request vide their letter dated 25.01.2025, permission for storage of imported cargo in Customs Bonded Warehouse “Dockport Warehousing Zone (code-MUN1U027) was granted under Section-49 of the Customs Act, 1962.

4.4. Whereas, it appeared that the imported goods ‘pipes & tubes’ of the grade “13CR L80” of subject Bill of entry no. 7556597 dated 31.12.2024, found as declared, made of Stainless Steel and attracts Anti-dumping duty as per Notification No. 31/2022-Customs (ADD) dated 20.12.2022, as amended by Notification No. 06/2023-Customs (ADD) dated 09.06.2023 and goods are also under the purview of mandatory BIS Certification. So, there is a reason to believe that the goods appear to be liable for confiscation under Section 111 of the Customs Act 1962, as the said consignment attracts anti-dumping duty and the same has not been levied by the importer as per the provisions of the section 17 of the Customs Act,

1962, under self-assessment. Hence, impugned goods imported vide Bills of Entry no. 7556597 dated 31.12.2024, were seized vide Seizure Memo dated 20.02.2025 under section 110(1) of the Customs Act, 1962.

Investigation

(A) Summons and statements

5.1. During the investigation, summons were issued to the importer, in response of which, Shri Anand Harod, Sr. Manager (Vedanta) on behalf of the importer appeared and a statement was recorded on 13.01.2025 under Section 108, wherein he inter alia stated that:

- Goods mentioned in Part-II of BE, Sr. No. 1 is Carbon Steel and Sr. No. 2 to 6 are 13CR L80 tubular goods;
- 13CR refers to amount of Chromium element in the Tubing, Coupling and PUP Joints. 13CR means 13% Chromium in the composition of the said goods;
- On the perusal of all the inspection certificates of BE no. 7199523 dated 12.12.2024, i.e. (1) 24904620 dated 21.09.2024, (2) 24904621 dated 21.09.2024, (3) 24905727 dated 26.09.2024, (4) BGSAG2310290516600 dated 23.10.2023, (5) BGSAG2401010411400 dated 01.01.2024, (6) BGSAG2311270539300 dated 17.11.2023, (7) BGSAG2403110632500 dated 03.11.2024, (8) BGSAG2405300173100 dated 30.05.2024, (9) BGSAG2408020472300 dated 02.08.2024, (9) BGSAG2408020472300 dated 02.08.2024, (10) BGSAG2409300188600 dated 30.09.2024, and agreed that sr.no. (4) to (10), goods are made of stainless steel (Cr more than 10.5% and Carbon less than 1.2%) i.e. they are stainless steel pipes & tubes.
- On the perusal, Notification 31/2022-Customs (ADD) dated 20.12.2022 as amended by Notification No. 06/2023-Customs (ADD) dated 09.06.2023, he stated reasons for non-applicability of Anti-Dumping duty on imported goods of inspection certificate mentioned at sr. no. 4 to 10 above.
- On the perusal of para 19 page 12 of the DGTR Final Findings 6/13/2021-DGTR dated 23.09.2022, which says that that “difference in terms of processing or in the end-use or price of the product does not imply that the same cannot be covered under the scope of the product under consideration. From this para can it be concluded that your pipes/tubes fall under the definition of PUC”, he stated that they

agree that their goods had been manufactured by one of the manufacturing processes (hot piercing) and they also agreed that the raw material used i.e. stainless steel, in the production of goods of inspection certificate mentioned at sr. no. 4 to 10 above; However, their product does not fall under the definition of PUC as per DGTR.

- On the perusal of BE No. 7052296 dated 26.07.2023 (importing from Japan) and BE No. 7199523 dated 12.12.2024 (importing from China) and asking whether the goods imported under both BEs are same or different in chemical composition, he stated that goods are same in chemical composition as imported under BE no. 7052296 dated 26.07.2023 and BE no. 7199523 dated 12.12.2024.
- On being asked, if they were importing the same goods under CTH 73042400 (while importing from Japan), however latter imported the same goods under CTH to 73042990 (while importing from China), he stated that all BEs were filed as per HSN declared in invoice by the supplier and no changes are made at their end;
- On being perused, Sr. No. 2 of Schedule –II of the Steel and Steel Products (Quality Control Order), 2024, and asking whether their imported goods falls under the said QCO or not, he stated that their goods, Sr. No. 4 to Sr. No. 10 mentioned above, as mentioned earlier, falls under Sr. 2 of Schedule –II Goods as “Stainless Steel Pipes and Tubes”.
- On being asked, whether their exporter has BIS certification, he stated that their Exporter does not have the required BIS Certificate; however, they will submit further clarification in the matter after consulting their technical team.

5.2. Further, summons were issued to the importer, in response of which, Shri Jignesh Shah, Sr. Manager (Pipeline & SPM Contracts) appeared and a statement dated 22.01.2025 was recorded wherein he:

- On being perused, he agreed with Shri Anand Harod’s statement;
- Stated that BIS certificate is still awaited from supplier;
- On being perused, their letter dated 15.01.2025 vide which M/s Vedanta has submitted that import is exempted from ADD and also does not fall under the Steel Quality Control order 2020, however, Shri Anand Harod in their previous statement has accepted that goods fall under QCO, 2024, he stated that they will revert in this matter after discussion with the technical team.

- Further stated that they agreed that Tubing, Pup Joint and Coupling are made of stainless steel and these are not covered under 64/2021 dated 28.01.2021; that in reference to casing, tubing, pup joint and coupling, it was considered as/for 01 chrome under Notification No. 064/2021, however, their import for 13 chrome L 80 Stainless Steel Tubes and pipes are covered under PUC of Notification 31/2022;
- On being asked, why they had not paid ADD under Notification no31/2022, he stated that goods deemed to be cleared under payment of ADD covered under Notification No. 31/2022, however, as of now, Company is ready to pay ADD under protest as matter is under discussion;
- He further stated that prima facie, on plain reading, goods appeared not to be covered under IS 5433 and as accepted in our previous statement dated 13.01.2025, goods appear to be covered under Schedule II of Quality Control Order, 2024 issued by Ministry of Steel.
- On being perused of sub para (4) of para 3 of QCO, 2024, stated that since they came to know about BIS, in their last statement dated 13.01.2025 and their team is working on it and will revert shortly;
- On being perused copy of IS 6911:2017, stated that there was some difference in chemical composition of imported grade and grade 420 S1 of IS 6911; that as there was difference in minimum and maximum limit of certain substances; that however, they will review the case in details and revert shortly.

(B) Classification

5.3. In the subject case, the impugned goods of Bill of entry 7199523 dated 12.12.2024 (item no 2 to 6) & 7556597 dated 31.12.2024, are of Grade "13Cr L80" i.e. 'of Stainless steel'. Casing, Tubing and Drill Pipe, is a kind used in drilling for oil or gas" (other than drill pipe of stainless steel) are classifiable under 7304 2400. In the importer's own prior import from Japan (BoE 7052296 dated 26.07.2023) of same chemical composition, the classification adopted was 7304 2400. Therefore, the subject goods covered by B/E 7199523 (items 2 to 6) and BoE 7556597 are correctly classifiable under 7304 2400 and not under 7304 2990.

(C) Calculation of Anti-Dumping

5.4. Notification No. 31/2022-Customs (ADD) dated 20.12.2022 (as

amended) imposes ADD on “Stainless-Steel Seamless Tubes and Pipes” with diameter up to and including 6 NPS (or comparable in other units), whether hot finished/cold finished and whether produced by hot extrusion or hot piercing, including defectives/non-prime/secondary grades, originating in/exported from China PR, under heading 7304. The relevant entry applicable in the subject case is as under:

S.no.	Heading	Description of goods	COO	Country of Export	Producer	Amount	Unit	Currency
10	7304	Stainless-Steel Seamless Tubes and Pipes	China PR	Any	Any producer other than serial no 1 to9	3801	MT	USD

*** Stainless steel seamless Tubes and Pipes with diameter up to and including 6NPS, or comparable thereof in other unit of measurement, whether manufactured using hot piercing process and whether sold as hot finished or cold finished pipes and tubes, including subject goods imported in the form of defective, non-prime or secondary grades.*

5.5. Goods imported vide subject both Bill of entry nos. 7199523 dated 12.12.2024 (item no. 2 to 6) & 7556597 dated 31.12.2024, attract Anti-dumping duty @3801 MT/USD. The anti-dumping duty calculation is as under:-

B/E No.	B/E Date	Net Wt (MT)	ADD Rate (USD/MT)	FX (USD=INR)	ADD Amount (INR)	IGST @12% (INR)	Total Duty to Recover (INR)
7199523 (items 2-6)	12.12.2024	66.09	3,801	85.65	2,15,15,972.91	25,81,916.75	2,40,97,889.66
7556597 (all items)	31.12.2024	127.98	3,801	85.95	4,18,10,547.68	50,17,265.72	4,68,27,813.40
Total					6,33,26,520.97	75,99,182.47	7,09,25,703.06

5.6. In view of the above, total duty to be recovered against both Bills of entry is amounting to Rs. 7,09,25, 703 /- (Rs. Seven Crore Nine Lakh Twenty Five thousand Seven Hundred Three only)

(D). Quality Control Order, 2024 – Applicability and Compliance

5.7. The Steel and Steel Products (Quality Control) Order, 2024 mandates that stainless steel pipes and tubes (Schedule II, Sl. No. 2) conform to Indian Standards and be accompanied by a Test Certificate bearing the Standard Mark issued by a BIS-certified manufacturer. Relevant para of Steel and Steel Products (Quality Control) Order, 2024 dated 29.08.2024, are re-produced as under:

3. Conformity to Standards and essential requirements. –

(1) Every steel and steel product specified in column (3) of Schedule 1 shall conform to the corresponding Indian Standards specified in column (2) of the said Schedule with effect from the dates specified in column (5) thereof.

(2) Every steel and steel products specified in column (3) of Schedule 1 shall be accompanied with a Test Certificate bearing the Standard Mark, issued by the Bureau of Indian Standards certified manufacturer, with each consignment.

(3) Goods and articles specified in column (2) of Schedule 2 against serial number 1 shall conform to the corresponding essential requirements specified in column (3) of the said Schedule under a Certificate of Conformity from the Bureau of Indian Standards in accordance with Scheme-IV of Schedule-II to the Bureau of Indian Standards (Conformity Assessment) Regulations, 2018.

4) Goods and articles specified in column (2) of Schedule 2 against serial number 2 shall be made from the stainless steel as input material, specified in column (3) of Schedule 1, conforming to Indian Standards specified in column (2) of Schedule 1, bearing Standard Mark under a licence from the Bureau of Indian Standards in accordance with Scheme – I of Schedule – II to the Bureau of Indian Standards (Conformity Assessment) Regulations, 2018 and shall be accompanied with- (a) the test certificate of the goods and articles specified in column (2) of Schedule 2 against serial number

2 with each consignment; and (b) the test certificate bearing the Standard Mark of input material issued by the Bureau of Indian Standards certified manufacturer with each consignment.

(5) Goods and articles specified in column (2) of Schedule 2 against serial numbers 3, 4, 5, 6 and 7 shall be made from tin plate and tin free steel as input materials, as specified against serial numbers 108 and 109 in column (3) of Schedule 1, conforming to Indian Standards specified in corresponding column (2) of Schedule 1, bearing Standard Mark under a license from the Bureau of Indian Standards in accordance with Scheme – I of Schedule – II to the Bureau of Indian Standards (Conformity Assessment) Regulations, 2018 and shall be accompanied with the test certificate of the input material.

4. Compulsory use of Standard Mark–

(1) Every steel and steel products specified in column (3) of Schedule 1 shall bear the Standard Mark under a licence from the Bureau of Indian Standards in accordance with Scheme–I of Schedule–II to the Bureau of Indian Standards (Conformity Assessment) Regulations, 2018.

*(2) The sub-standard or defective steel and steel product, which do not conform to the specified standard, shall be disposed off as scrap in such a way so that there is no violation of the provisions of clause (b) of sub- section (1) of section 17 of the Bureau of Indian Standards Act, 2016 (11 of 2016).
....”*

Schedule 2

Sl. No.	Goods and articles	Essential requirements/ Clause	ITC (HS) Code	Date of implementation
(1)	(2)	(3)	(4)	(5)
1.	Stampings or laminations or cores of transformers (with or without winding).	Made from Bureau of Indian Standards (BIS) standard marked Grain Oriented Electrical Steel Sheet and Strip conforming to IS 3024:2015 or Cold rolled non-oriented electrical steel sheet and strip - conforming to IS 648:2006 or Magnetic materials – specification for individual material – Fe based amorphous strip delivered in the semi-processed state conforming to IS 16585: 2016.	85049010 85049090	With immediate effect.
2.	Stainless steel pipes and tubes.	Sub-paragraph (4) of paragraph 3	73041110 73041120 73041190 73042200 73042400 73044100 73044900 73051129 73051229 73053190 73053990 73059029 73059099 73061100 73062100 73064000 73066100 73066900 73069090	With immediate effect.

5.8. Further, as the goods of both Bill of entry nos. 7199523 dated 12.12.2024 (item no. 2 to 6) & 7556597 dated 31.12.2024, are “pipes & tubes of Stainless Steel”, therefore falls under Sr. 2 of Schedule –II of Steel and Steel Products (Quality Control) Order, 2024.

5.9. However, on checking the Inspection/test Certificates of both subject Bills of entry no. 7199523 dated 12.12.2024 (item no 2 to 6) & 7556597 dated 31.12.2024, the Standard mark of input material issued by the Bureau of Indian Standards has not been found. Also, the importer has not produced the BIS Registration certificate for the input material used in the manufacture of the final imported goods.

6. Outcome of the investigation

-

6.1 Mis-classification:-

-

M/s. Vedanta Limited, has mis- classified the impugned goods of Bill of entry nos. 7199523 dated 12.12.2024 (item no. 2 to 6) & 7556597 dated 31.12.2024, under CTH

73042990 instead of correct classification under CTH 73042400. The importer, in their earlier import shipment vide Bill of entry no. 7052296 dated 26.07.2023 (importing from Japan), has imported the same goods under CTH 73042400. Therefore, it is evident that importer has misclassified the goods to evade BIS compliance as per Steel and Steel Products (Quality Control) Order, 2024.

6.2. Duty liability in lieu of Anti-dumping duty

The impugned goods imported vide subject both Bill of entry nos. 7199523 dated 12.12.2024 (item no. 2 to 6) & 7556597 dated 31.12.2024, attract Anti-dumping duty @3801 MT/USD. However, importer has not levied the subject anti-dumping duty @3801MT/USD on the imported goods.

The total duty to be recovered against both Bills of entry is amounting to Rs. 7,09,25,703/- (Rs. Seven Crore Nine Lakh Twenty Five thousand Seven Hundred Three only)

6.3. BIS Compliance

The importer has not followed the necessary BIS compliance while importing the impugned goods. The impugned goods of both Bill of entry nos. 7199523 dated 12.12.2024 (item no. 2 to 6) & 7556597 dated 31.12.2024, are “pipes & tubes of Stainless Steel”, therefore falls under Sr. 2 of Schedule –II of Steel and Steel Products (Quality Control) Order, 2024 and therefore, impugned goods shall be made from the stainless steel as input material, that conforms to Indian Standard. Further, on checking the Inspection/test Certificates of both subject Bills of entry no. 7199523 dated 12.12.2024 (item no 2 to 6) & 7556597 dated 31.12.2024, the Standard mark of input material issued by the Bureau of Indian Standards has not been found. Also, the importer has not produced the BIS Registration certificate for the input material used in the manufacturing of the final imported goods. Hence, impugned goods become prohibited in absence of valid BIS registration certificate.

6.4. Confiscation of goods and penal action:-

In view of the above, M/s. Vedanta Limited vide their import of goods vide Bill of Entry Nos. 7199523 dated 12.12.2024 (items 2 to 6) and 7556597 dated 31.12.2024, has violated provisions under Customs Act,

1962, which had rendered the goods liable for confiscation under Section 111(d) of the Customs Act, 1962, for contravening import restrictions under the Quality Control Order, and Section 111(m) for mis-declaration of classification and non-levy of Anti-dumping duty on the imported goods. Therefore, impugned Goods of both Bill of entry nos. 7199523 dated 12.12.2024 (item no. 2 to 6) & 7556597 dated 31.12.2024, were seized vide seizure memo dated 07.01.2025 & 20.02.2025 respectively, under Section 110(1) of the Customs Act, 1962 and were handed over to the custodian vide Supartnama dated 07.01.2025 and 20.02.2025 respectively.

6.6. The importer by their acts of omission and commission rendered imported goods liable for confiscation under Section 111(d) and 111(m) of the Customs Act, 1962 and the said act of omission and commission on the part of importer, importer has rendered themselves liable for penalty under section 112(a) of the Customs Act, 1962.

7. LEGAL PROVISIONS:

7.1. 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.

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

7.3. 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;

7.4. 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 the importer;

7.5. Section 2(33) of the Customs Act, 1962 'Prohibited goods' means any goods the import or export of which is subject to any prohibition under this Act or any other law for the time being in force but does not include any such goods in respect of which the conditions subject to which the goods are

permitted to be imported or exported have been complied with.

7.6. 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.*

7.7. Section 111 of the Act, prescribes the Confiscation of improperly imported goods, etc. as under

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

(d) any goods which are imported or attempted to be imported or are brought within the Indian customs waters for the purpose of being imported, contrary to any prohibition imposed by or under this Act or any other law for the time being in force;

.....

(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.

7.8. Further, Section 112 of the Act provides the penal provisions for improper importation of goods, etc which is as under:

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 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:

7.9. Section 17. Assessment of duty. –

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

..

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

8. In this respect, M/s Vedanta Limited (IEC: 1788000234), was hereby called upon to Show Cause vide SCN No. 34/2025-26/ADC/ZDC/ADJ/MCH dated 18.06.2025 within 30 days from the date of receipt of SCN No. 34/2025-26/ADC/ZDC/ADJ/MCH dated 18.06.2025 to Additional Commissioner of Customs, Customs House Mundra, First Floor, Port User Building, Custom House, Kutch, Gujarat-370421, as to why:-

i. The declared classification under CTH 73042990 of impugned goods imported by Bill of Entry No. 7199523 dated 12.12.2024 (item no. 2 to 6) & 7556597 dated 31.12.2024 should not be rejected and same to be re-classified under CTH 73042400.

ii. The imported goods vide Bills of Entry No. 7199523 dated 12.12.2024

(Item no. 2 to 6) and 7556597 dated 31.12.2024 should not be considered as prohibited, as much as these goods have been attempted to import in contravention of Steel and Steel Products (Quality Control) Order, 2024.

iii. The anti dumping duty vide Notification No. 31/2022-Customs (ADD) dated 20.12.2022, as ,amended, should not be levied on the impugned goods of the subject Bills of Entry No. 7199523 dated 12.12.2024 (item no. 2 to 6) & 7556597 dated 31.12.2024.

iv. The imported goods vide Bill of entry Nos. 7199523 dated 12.12.2024 (item no. 2 to 6) & 7556597 dated 31.12.2024 should not be confiscated under section 111(d)&(m) of the Customs Act, 1962.

v. Penalty under Section 112(a) of the Customs Act, 1962 should not be imposed upon them for the reasons discussed in para supra.

PERSONAL HEARING AND WRITTEN SUBMISSIONS

9.1. The importer, M/s Vedanta Ltd. Vide letter dated 23.09.2025, has submitted its reply where the notice has categorically denied all allegations contained in the SCN no. 34/2025-26/ADC/ZDC/ADJ/MCH dated 18.06.2025

9.2 The importer has submitted:

- a. The imported articles are Oil Country Tubular Goods (OCTG)—specialized tubular products conforming to API 5CT L80-13Cr specifications—intended exclusively for use in petroleum exploration and production. These goods differ fundamentally from ordinary stainless-steel pipes or tubes.
- b. The Bills of Entry were filed under CTH 7304 2990 strictly following the description appearing on the supplier's invoice. No intentional misclassification or suppression was made. Both tariff items 7304 2990 and 7304 2400 attract the same rate of Basic Customs Duty; hence the issue is revenue-neutral, negating any motive to evade duty.
- c. Judicial pronouncements (e.g. *Mahindra & Mahindra Ltd., CCE v. Nirlon Ltd., CCE v. Coca-Cola India Ltd.*) that where duty incidence is identical, allegation of wilful mis-declaration or mens rea cannot be sustained.
- d. The ADD Notification covers "*Stainless-Steel Seamless Tubes and Pipes*" as defined in DGTR's Final Findings No. 6/13/2021-DGTR dated 23-09-2022. The "Product Under Consideration (PUC)" therein pertains only to generic stainless-steel pipes/tubes used for structural, petrochemical and allied industrial purposes; OCTG were never investigated or included within the PUC.
- e. As per Rule 2(b) and Rule 5(3) of the Anti-Dumping Rules, the "domestic industry" must produce the like article; therefore, the ADD cannot be extended to OCTG, which the domestic industry does not manufacture.
- f. None of the domestic producers constituting the recognised domestic industry—Chandan Steel Ltd., Tubacex Prakash India Pvt Ltd., Welspun

Specialty Solutions Ltd. and Ratnamani Metals & Tubes Ltd.— manufacture or are API-certified for OCTG.

- g. The importer highlights critical distinctions about the use of certain standards which are as:
 - Standards: OCTG → API 5CT / ISO 11960 / IS 19111; ordinary pipes → ASTM A312 / IS 17875 etc.
 - Metallurgy: High-grade martensitic alloy steel (13Cr L80) vs austenitic stainless steel (304, 316 etc.).
 - Design & Threading: OCTG have premium gas-tight threads (“Seal-Lock XD”) essential for well integrity.
 - End-use: Exclusive to oil-and-gas wells; not substitutable for structural/industrial applications.
- h. International trade practice (e.g. *US – OCTG (Korea), WT/DS202*) and BIS’s separate standard IS 19111 (“Petroleum and natural gas industries – Steel pipes for use as casing or tubing for wells”) confirm OCTG form a distinct commodity class.
- i. Consequently, the ADD Notification 31/2022 cannot be legally or factually invoked on OCTG. The burden to prove express coverage lies on the Department; absent clear description, levy fails (*Salasar Fortune v. CC Kandla*, 2004 (166) ELT 353).
- j. The QCO 2024 covers only goods listed in Schedule II, Serial No. 2 – “Stainless Steel Pipes and Tubes.”
OCTG are not mentioned therein and are thus outside its scope.
- k. The Bureau of Indian Standards, vide adoption of IS 19111 (2025)—equivalent to ISO 11960:2020 / API 5CT—has created a separate Indian Standard for OCTG, confirming their distinct identity.
- l. The Noticee further relies on a Clarification/No-Objection Certificate issued by DPIIT, Ministry of Commerce, in consultation with BIS, certifying that *OCTG are not covered under the QCO 2024*.
- m. In view of the above, goods cannot be treated as “prohibited” under Section 11 of the Customs Act or Sections 16-17 of the BIS Act 2016.
- n. Moreover, the imported OCTG are fully compliant with API 5CT / IS 19111 standards and carry API Monogram certification—meeting or exceeding BIS conformity requirements.
- o. Section 111(d) applies only to goods actually “prohibited” by law; since QCO 2024 is inapplicable, the condition precedent fails.
- p. Section 111(m) requires deliberate mis-statement or suppression. The declaration in the Bills of Entry corresponds to the supplier’s invoice and description, and there is no falsity or intent to mislead.
- q. The same reasoning renders Section 112(a) inapplicable—no mens rea or attempt to evade revenue exists; the imports were duly assessed, and the alleged duty was even paid under protest.
- r. Judicial authorities (*Northern Plastics Ltd.*, 1998 ELT 549 (SC); *CCE v. Sirthai Superware India Ltd.*, 2019 (366) ELT 97 (Tri.)) hold that bona fide classification differences do not attract confiscation or penalty.
- s. Therefore, proposals for confiscation and penalty are without legal basis and must be dropped.
- t. The goods are vital inputs for national crude-oil production. Any prolonged detention adversely impacts petroleum operations and domestic energy supply.
- u. They have cooperated fully with the investigation and, without prejudice,

paid ADD under protest pending adjudication.

- v. Prayer to the adjudicating authority to hold that the OCTG imported under the subject Bills of Entry are not covered under ADD Notification No. 31/2022-Cus (ADD); Hold that QCO 2024 does not apply to OCTG; Drop proposals for re-classification, confiscation and penalty; and Order release/refund of duties paid under protest.

Further, on the request of Importer, personal hearing was given on 21.11.2025, which was attended by Shri Anand Harod, Senior Manager/Logistics and Ms. Khushboo Kothari, Dy. Head/Taxation. They re-iterated the point mentioned above as the submission of the importer and requested for the decision on this matter at the earliest as the goods are critical for the project.

DISCUSSION AND FINDINGS

10.1. I have carefully gone through the facts of the case and records & evidences submitted before me and I find that the importer vide its letter dated 23.09.2025 have submitted its reply, therefore, I find that the principle of natural justice as provided in section 122 A of the Customs Act, 1962, have been completed. Hence, I proceed to decide the case on the basis of the documentary evidence available on records. The issues to be decided by me are, whether:-

(i) The declared classification under CTH 73042990 of impugned goods imported vide Bills of Entry No. 7199523 dated 12.12.2024 (item no. 2 to 6) and 7556597 dated 31.12.2024 is liable to rejected and re-classify under CTH 73042400.

(ii) The imported goods vide Bill of Entry No. 7199523 dated 12.12.2024 (Item no. 2 to 6) and 7556597 dated 31.12.2024 should be liable for consideration as prohibited in contravention of Steel and Steel Products (Quality Control) Order, 2024.

(iii) The Anti-Dumping duty vide Notification No. 31/2022-Customs (ADD) dated 20.12.2022, as amended, should be levied on the impugned goods of the subject Bill of Entry No. 7199523 dated 12.12.2024 (Item no. 2 to 6) and 7556597 dated 31.12.2024.

(iv) The imported goods vide Bills of Entry No. 7199523 dated 12.12.2024 (Item no. 2 to 6) and 7556597 dated 31.12.2024 should be confiscated under Section 111(d) and 111(m) of the Customs Act, 1962.

(v) Penalty under Section 112(a) of the Customs Act, 1962, should be

imposed on them for the reasons discussed in para supra.

10.2. On the first issue, I find that the goods, as per examination and CE report, are casing/tubing of 13Cr L80 grade stainless steel. The Harmonized System Explanatory Notes to Heading 73.04 classify “Casing, tubing and drill pipe used in drilling for oil or gas” under CTH 7304 24, when of stainless steel. The importer previously imported identical goods from Japan under this classification, which they have admitted. Subsequent change to CTH7304 2990 Bill of entry nos. 7199523 dated 12.12.2024 (item no. 2 to 6) & 7556597 dated 31.12.2024, under CTH 73042990 after ADD imposition shows deliberate alteration to avoid applicability of Anti-Dumping Duty (ADD) and Quality Control Order (QCO) compliance.

Details of Previous Importer from Japan of identical goods under CTH 730424:

BE Number	BE Date	Supplier Name	Country of Origin Name	Full Item Description	Eight Digit HS Code
9420186	05-07-2022	SUMITOMO CORPORATION ASIA & OCEANIA PTE LTD	JAPAN	OILWELL SPARES	73042400
2725838	03-10-2022	SUMITOMO CORPORATION ASIA & OCEANIA PTE LTD	JAPAN	OILWELL SPARES	73042400
9422197	05-07-2022	SUMITOMO CORPORATION ASIA & OCEANIA PTE LTD	JAPAN	OILWELL SPARES	73042400
8469817	28-04-2022	SUMITOMO CORPORATION ASIA & OCEANIA PTE LTD	JAPAN	OILWELL SPARES	73042400
9422197	05-07-2022	SUMITOMO CORPORATION ASIA & OCEANIA PTE LTD	JAPAN	OILWELL SPARES	73042400
8469817	28-04-2022	SUMITOMO CORPORATION ASIA & OCEANIA PTE LTD	JAPAN	OILWELL SPARES	73042400
9420186	05-07-2022	SUMITOMO CORPORATION ASIA & OCEANIA PTE LTD	JAPAN	OILWELL SPARES	73042400
8217250	10-04-2022	SUMITOMO CORPORATION ASIA & OCEANIA PTE LTD	JAPAN	(OIL WELL SUPPLIES)	73042400

9420186	2022	05- 07-	SUMITOMO CORPORATION ASIA & OCEANIA PTE LTD	JAPAN	OILWELL SPARES	73042400
8469817	2022	28- 04-	SUMITOMO CORPORATION ASIA & OCEANIA PTE LTD	JAPAN	OILWELL SPARES	73042400
9421489	2022	05- 07-	SUMITOMO CORPORATION ASIA & OCEANIA PTE LTD	JAPAN	OILWELL SPARES	73042400
3170190	2022	04- 11-	SUMITOMO CORPORATION ASIA & OCEANIA PTE LTD	JAPAN	OILWELL SPARES	73042400
8217250	2022	10- 04-	SUMITOMO CORPORATION ASIA & OCEANIA PTE LTD	JAPAN	(OIL WELL SUPPLIES)	73042400
8217250	2022	10- 04-	SUMITOMO CORPORATION ASIA & OCEANIA PTE LTD	JAPAN	(OIL WELL SUPPLIES)	73042400
8469817	2022	28- 04-	SUMITOMO CORPORATION ASIA & OCEANIA PTE LTD	JAPAN	OILWELL SPARES	73042400
9420186	2022	05- 07-	SUMITOMO CORPORATION ASIA & OCEANIA PTE LTD	JAPAN	OILWELL SPARES	73042400
3170190	2022	04- 11-	SUMITOMO CORPORATION ASIA & OCEANIA PTE LTD	JAPAN	OILWELL SPARES	73042400
8469817	2022	28- 04-	SUMITOMO CORPORATION ASIA & OCEANIA PTE LTD	JAPAN	OILWELL SPARES	73042400
8217250	2022	10- 04-	SUMITOMO CORPORATION ASIA & OCEANIA PTE LTD	JAPAN	(OIL WELL SUPPLIES)	73042400
9422197	2022	05- 07-	SUMITOMO CORPORATION ASIA & OCEANIA PTE LTD	JAPAN	OILWELL SPARES	73042400
9422197	2022	05- 07-	SUMITOMO CORPORATION ASIA & OCEANIA PTE LTD	JAPAN	OILWELL SPARES	73042400
9422287	2022	05- 07-	SUMITOMO CORPORATION ASIA & OCEANIA PTE LTD	JAPAN	OILWELL SPARES	73042400
8217250	2022	10- 04-	SUMITOMO CORPORATION ASIA & OCEANIA PTE LTD	JAPAN	OILWELL SPARES	73042400
		05-	SUMITOMO			

9422287	07-2022	CORPORATION ASIA & OCEANIA PTE LTD	JAPAN	OILWELL SPARES	73042400
9422197	05-07-2022	SUMITOMO CORPORATION ASIA & OCEANIA PTE LTD	JAPAN	OILWELL SPARES	73042400
8802188	23-05-2022	SUMITOMO CORPORATION ASIA & OCEANIA PTE LTD	JAPAN	OILWELL SPARES	73042400
8104009	01-04-2022	SUMITOMO CORPORATION ASIA & OCEANIA PTE LTD	JAPAN	(OIL WELL SUPPLIES)	73042400
9422287	05-07-2022	SUMITOMO CORPORATION ASIA & OCEANIA PTE LTD	JAPAN	OILWELL SPARES	73042400
9419217	05-07-2022	SUMITOMO CORPORATION ASIA & OCEANIA PTE LTD	JAPAN	OILWELL SPARES	73042400
8217250	10-04-2022	SUMITOMO CORPORATION ASIA & OCEANIA PTE LTD	JAPAN	OILWELL SPARES	73042400
8469817	28-04-2022	SUMITOMO CORPORATION ASIA & OCEANIA PTE LTD	JAPAN	OILWELL SPARES	73042400
2725838	03-10-2022	SUMITOMO CORPORATION ASIA & OCEANIA PTE LTD	JAPAN	OILWELL SPARES	73042400
9422287	05-07-2022	SUMITOMO CORPORATION ASIA & OCEANIA PTE LTD	JAPAN	OILWELL SPARES	73042400
3522844	29-11-2022	SUMITOMO CORPORATION ASIA & OCEANIA PTE LTD	JAPAN	OILWELL SPARES	73042400
3170190	04-11-2022	SUMITOMO CORPORATION ASIA & OCEANIA PTE LTD	JAPAN	OILWELL SPARES	73042400
8469674	28-04-2022	SUMITOMO CORPORATION ASIA & OCEANIA PTE LTD	JAPAN	OILWELL SPARES	73042400
3170206	04-11-2022	SUMITOMO CORPORATION ASIA & OCEANIA PTE LTD	JAPAN	OILWELL SPARES	73042400
8469817	28-04-2022	SUMITOMO CORPORATION ASIA & OCEANIA PTE LTD	JAPAN	OILWELL SPARES	73042400
	04-	SUMITOMO			

3170206	11- 2022	CORPORATION ASIA & OCEANIA PTE LTD	JAPAN	OILWELL SPARES	73042400
2725838	03- 10- 2022	SUMITOMO CORPORATION ASIA & OCEANIA PTE LTD	JAPAN	OILWELL SPARES	73042400
9419217	05- 07- 2022	SUMITOMO CORPORATION ASIA & OCEANIA PTE LTD	JAPAN	OILWELL SPARES	73042400
9420186	05- 07- 2022	SUMITOMO CORPORATION ASIA & OCEANIA PTE LTD	JAPAN	OILWELL SPARES	73042400
9420186	05- 07- 2022	SUMITOMO CORPORATION ASIA & OCEANIA PTE LTD	JAPAN	OILWELL SPARES	73042400
2725838	03- 10- 2022	SUMITOMO CORPORATION ASIA & OCEANIA PTE LTD	JAPAN	OILWELL SPARES	73042400
9419217	05- 07- 2022	SUMITOMO CORPORATION ASIA & OCEANIA PTE LTD	JAPAN	OILWELL SPARES	73042400
8469674	28- 04- 2022	SUMITOMO CORPORATION ASIA & OCEANIA PTE LTD	JAPAN	OILWELL SPARES	73042400
8469817	28- 04- 2022	SUMITOMO CORPORATION ASIA & OCEANIA PTE LTD	JAPAN	OILWELL SPARES	73042400
9422287	05- 07- 2022	SUMITOMO CORPORATION ASIA & OCEANIA PTE LTD	JAPAN	OILWELL SPARES	73042400
2725838	03- 10- 2022	SUMITOMO CORPORATION ASIA & OCEANIA PTE LTD	JAPAN	OILWELL SPARES	73042400
3170190	04- 11- 2022	SUMITOMO CORPORATION ASIA & OCEANIA PTE LTD	JAPAN	OILWELL SPARES	73042400
9422197	05- 07- 2022	SUMITOMO CORPORATION ASIA & OCEANIA PTE LTD	JAPAN	OILWELL SPARES	73042400
3170190	04- 11- 2022	SUMITOMO CORPORATION ASIA & OCEANIA PTE LTD	JAPAN	OILWELL SPARES	73042400
9420186	05- 07- 2022	SUMITOMO CORPORATION ASIA & OCEANIA PTE LTD	JAPAN	OILWELL SPARES	73042400
	05-	SUMITOMO			

9420186	07- 2022	CORPORATION ASIA & OCEANIA PTE LTD	JAPAN	OILWELL SPARES	73042400
8802188	23- 05- 2022	SUMITOMO CORPORATION ASIA & OCEANIA PTE LTD	JAPAN	OILWELL SPARES	73042400
8469817	28- 04- 2022	SUMITOMO CORPORATION ASIA & OCEANIA PTE LTD	JAPAN	OILWELL SPARES	73042400
2725838	03- 10- 2022	SUMITOMO CORPORATION ASIA & OCEANIA PTE LTD	JAPAN	OILWELL SPARES	73042400
9422287	05- 07- 2022	SUMITOMO CORPORATION ASIA & OCEANIA PTE LTD	JAPAN	OILWELL SPARES	73042400
8469674	28- 04- 2022	SUMITOMO CORPORATION ASIA & OCEANIA PTE LTD	JAPAN	OILWELL SPARES	73042400

10.3. I find that as per Explanatory Notes to Chapter 73, and consistent with prior imports by the same entity from Japan, casing, tubing and drill-pipe for oil or gas wells are classifiable under CTH 7304 2400 when of stainless steel. I find that the importer's plea of revenue neutrality is irrelevant. Classification under the Customs Tariff is based on the description of goods, not the rate of duty.

Relevant portion of Explanatory notes are produced below:-

73.04 • TUBES, PIPES AND HOLLOW PROFILES, SEAMLESS, OF IRON (OTHER THAN CAST IRON) OR STEEL (+).

7304.10 • Line pipe of a kind used for oil or gas pipelines

-Casing, tubing and drill pipe, of a kind used in drilling for oil or gas :

7304.21 - - Drill pipe

7304.29 - - Other

• Other, of circular cross-section, of iron or non-alloy steel :

Subheading Explanatory Notes.

Subheadings 7304.10, 7304.21 and 7304.29

The products of this heading include, in particular, line pipes of a kind used for oil or gas, casing, tubing and drill pipes of a kind used in drilling for oil or gas, tubes and pipes suitable for use in boilers, superheaters, heat exchangers, condensers, refining furnaces, feedwater heaters for power stations, galvanised or black tubes (so-called gas tubes) for high or medium pressure steam, or gas or water distribution in buildings, as well as tubes for

water or gas street distribution mains.

These subheadings cover all such articles irrespective of the standards or technical specifications which they meet (e. g., American Petroleum Institute (API) standards 5L or 5LU for line pipe and API standards 5A, 5AC or 5AX for casing, tubing and drill pipe).

10.4. On the Second issue, I find that the QCO 2024 specifies “Stainless Steel Pipes and Tubes” under Sr. No. 2 of Schedule II, linked to Chapter Heading 7304. The impugned goods of both the Bills of Entry No. 7199523 dated 12.12.2024 (item no. 2 to 6) & 7556597 dated 31.12.2024, are pipes & tubes of Stainless Steel”, therefore falls under Sr. 2 of Schedule-II of Steel and Steel Products (Quality Control) Order, 2024. As it is clearly mention in sub-para 4 of Para 3 of Steel and Steel Products (Quality Control) Order, 2024 that Goods and articles specified in column (2) of Schedule 2 against serial number 2 shall be made from the stainless steel as input material, specified in column (3) of Schedule 1, conforming to Indian Standards specified in column (2) of Schedule 1, bearing Standard Mark under a licence from the Bureau of Indian Standards in accordance with Scheme – I of Schedule – II to the Bureau of Indian Standards (Conformity Assessment) Regulations, 2018 and shall be accompanied with– (a) the test certificate of the goods and articles specified in column (2) of Schedule 2 against serial number 2 with each consignment; and (b) the test certificate bearing the Standard Mark of input material issued by the Bureau of Indian Standards certified manufacturer with each consignment, the impugned goods i.e. pipes and tubes of stainless steel thus mandatorily require BIS certification. I find that the impugned goods were attempted to be imported in violation of the QCO 2024, they are prohibited goods liable for confiscation under Section 111(d) of the Customs Act 1962.

10.5. However, Importer has produced the NOC from the DPIIT dated 07.11.2025 for the goods imported vide invoice no. 7051/24 dated 11.11.2024, which pertains to goods imported vide Bill of Entry No. 7556597 dated 31.12.2024 and NOC dated 14.07.2025 for invoice No. 7025/24 dated 16.10.2024 which pertains to Bill of Entry No. 7199523 dated 12.12.2024. Since, DPIIT has provided the NOC for the impugned goods, I note that goods are fit for import.

■ NOC for Bill of Entry No. 7556597 dated 31.12.2024

NOC Number : NOC2025018952_1				
Ministry of Steel				
Government of India				
				Udyog Bhawan, New Delhi
				Dated: 07/11/2025
Part A				
Importer Details				
Company Name:	VEDANTA LIMITED			
Contact	9994016186			
E-mail	IDTEAM.ALUMINIUM@vedanta.co.in			
Address	RJ-ON-90-1 JV 39 Sardar Club, Scheme OPP. Chaami POLO Ground			
State	RAJASTHAN			
District	JODHPUR			
Pin Code	344001			
Manufacturer Details				
Name of Manufacturer	Address of Manufacturer	Email ID of Manufacturer	Country of Manufacturer	Web Address of Manufacturer(URL)

Baoshan Iron & steel co.,ltd	No. 885 Fujin road, Baoshan district, 201900 Shanghai, P.R China	ir@baosteel.com	CHINA	https://www.baosteel.com
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Consignment Details

ITC HS Code:	73042990
Quantity(MT):	127.980
Description of Product:	NA
Steel Grade Name:	13CR-L80
Country of Origin:	CHINA
Country of Port of Loading	CHINA
Port of Loading	Pudong/Shanghai
Port of Destination:	INMUN1 - MUNDRA SEZ PORT, MUNDRA, GUJARAT
Value(Rs.):	67622485.10
Product Category:	Finish Products
Product Sub-Category:	Long Products - Sections - Pipe/Tubes
Type of steel:	Stainless Steel
Sub-Type of steel:	400 series (Ferritic /Martensitic)
Mode of transport:	Sea

End Use:	Oil & Gas Industry
End User Details:	These are several types of Casing, Tubing, Coupling Pup joint used in Oil Gas Industry
Type of importer:	Actual User
BIS License No (For Base material, if any):	

Exporter Details

Name:	HUNTING ENERGY SERVICES PTE LTD
Contact	6933 1777
E-mail	wendy.tan@hunting-intl.com
Address	16E TUAS AVENUE 1 #01-61 JTC SPACE @ TUAS SINGAPORE 63953
Country	SINGAPORE

Part B

Bill of Lading

Sl. No.	NOC Consignment No.	BOL Number	BOL Quantity (Net Wt. in MT)	BOL Date
1	NOC2025018952_1	027E770614	127.980	11/12/2024

Invoices

Sl. No.	Invoice Number	Invoice Quantity (Net Wt. in MT)	Invoice Date
1	7051/24	127.980	11/11/2024

MTC

Sl. No.	MTC Number	MTC Quantity (Net Wt. in MT)	MTC Date
1	BGSAG2310230518100	127.980	23/10/2023

Approved NOC Quantity (MT):	127.980
NOC Consignment Quantity (MT):	127.980
Remaining Quantity (MT):	0.00
NOC Validity:	07/05/2026

-----END OF DOCUMENT-----

NOC for Bill of Entry No. 7199523 dated 12.12.2024

F. No. P-29019/14/2025-LEI

भारत सरकार/
Government of India

वाणिज्य एवं उद्योग मंत्रालय/
Ministry of Commerce & Industry

उद्योग संवर्धन और आंतरिक व्यापार विभाग/
Department for Promotion of Industry and Internal Trade

(हलके अभियांत्रिकी उद्योग अनुभाग)/
(Light Engineering Industry Section)

Vanijya Bhawan, New Delhi

Dated : 14th July, 2025

To,
Shri Naveen Kumar R
Associate Manager - PSCM
M/s Vedanta Limited - Cairn Oil & Gas
RJ-ON-90/1, NO 39,
SARDAR CLUB SCHEME
OPPOSITE CHAMMI POLO GROUND,
AIR FORCE ROAD
JODHPUR (RAJASTHAN), PIN-342011
E-mail : naveen.KumarR@cairnindia.com

**Subject : Clarification / NOC with regards to Representation from
M/s Vedanta Limited - Cairn Oil & Gas, Jodhpur, Rajasthan**


Sir,

I am directed to refer to your application dated 24.04.2025 and 07.05.2025 on the subject mentioned above and to convey that the representation of M/s Vedanta Limited - Cairn Oil & Gas has been examined in consultation with BIS. It is informed that the products as per the description given below being imported by M/s Vedanta Limited - Cairn Oil & Gas are not covered under the relevant Indian Standards:

Sl. No.	Name of Company and application details	Purchase Order No. / Commercial Invoice no. and date	Description	Qty	Unit Price	Value (USD)	Comments from BIS
1	Vedanta Limited IEC 1788000234 NOC request - Grade P110-K55- L80	Commercial Invoice No - 7105/25 dt. 21.01.2025	CSNG WELLBR	6	4,320.58	25,923.48	The said product under import is not covered under the scope of IS 1239 (Part 1), IS 1161, IS 4270, IS 6913 & IS
2.				152	1,682.16	255,688.32	
3.	Dated 22.04.2025		PUP JNT CSNG	5	721.88	3,609.40	
4.				5	1,239.30	6,196.50	

DK Meena
14/7/2025
धीरज कुमार मीणा/Dheeraj Kumar Meena
अवर सचिव/Under Secretary
वाणिज्य एवं उद्योग मंत्रालय/Ministry of C & I
उद्योग संवर्धन और आंतरिक व्यापार विभाग, DPIT
भारत सरकार/Govt. of India
वणिज्य भवन, नई दिल्ली
Vanijya Bhawan, New Delhi

5.				5	888.54	4,442.70	6392
6.				3	969.93	2,909.79	
7.				2	1,851.69	3,703.38	
8.		Commercial Invoice No 7025/24 dt. 16.10.2024	CSNG WELLBR	9,335.30	86.50	807,503.45	
9.			TBNG- WELLBR	3,414.61	107.39	366,694.97	
10.			PUP JNT TBNG	14	416	5,824	
11.				14	553	7,742	
12.				14	295	4,130	
13.			CPLG WELLBR TBNG	14	230	3,220	
14.	Vedanta Limited - IEC 1788000234 - NOC request - Grade P110 - Casing Dated 07.05.2025		Invoice No KEAE-24- 5717/01 dt. 28.04.2025 Commercial	Seamless Steel Casing	2,020.59	133.62	269,991.24
15.		Seamless Steel Casing PUP joint		3EA	1357.22	4,071.66	
16.				3EA	1006.92	3,020.76	
17.				2EA	718.35	1,436.70	
18.	Vedanta Limited IEC 1788000234 - NOC request - Grade 1CR L80 Casing Dated 07.05.2025	Commercial Invoice No KEAE-24-5716/01 dt. 28.04.2025		Seamless Steel Tubing	5,004.36	46.12	230,800.90
19.	Vedanta Limited -		Seamless Steel Tubing PUP joint	8EA	201	1,608	
20.				8EA	239	1,912	
21.				23EA	239	5,497	
22.				12EA	401	4,812	
23.				6EA	413	2,478	
24.				6EA	239	1,434	
25.			Seamless Steel Coupling	11EA	247	2,717	


 धीरज कुमार मीणा/Dheeraj Kumar Medna
 अवर सचिव/Under Secretary
 कर्मिण एवं उद्योग विभाग/Ministry of C & I
 उद्योग मंत्रालय और आर्थिक विकास विभाग/DPIIT
 भारत सरकार Govt of India
 कर्मिण भवन, 1st Floor
 Ministry of C & I, New Delhi

2. Please note that the above clarification is valid only for the lot mentioned in above table with corresponding Invoice Nos. and date for import of one consignment only, as specifically mentioned in the aforementioned letters/ applications of firms.
3. Please note that the views/clarifications expressed are based on the technical details/ documents submitted by you and not on physical verification of the product/ material. In case, subsequently, the material declared is found not matching with the documents submitted by you, the entire responsibility lies on you and concerned firm. Further, in case of any revision in the Standard by BIS, it will be applicant's responsibility to adhere to it.
4. This clarification is valid for six months from the date of issue of this communication.
5. This issues with the approval of competent authority.

Yours faithfully



(Dheeraj Kumar Meena)

Under Secretary to the Govt. of India

Email: dheeraj.meena17@gov.in

Tele no. 011-23038952

दीरज कुमार मीणा/Dheeraj Kumar Meena

अवर सचिव/Under Secretary
व्यक्तिगत एवं उद्योग विभाग/Ministry of C & I
उद्योग विभाग और आर्थिक विकास विभाग/DPIT
भारत सरकार/Govt. of India
व्यक्तिगत भवन, नई दिल्ली
Vanya Bhawan, New Delhi

10.6. On the third issue, I find that the ADD Notification No. 31/2022-Customs (ADD) dated 20.12.2022, as amended by Notification No. 06/2023-Customs (ADD) dated 09.06.2023, applies to “Stainless-Steel Seamless Tubes and Pipes, of diameter up to and including 6 NPS, falling under Heading 7304.” The scope clause is descriptive and not restricted to any particular standard (ASTM, API, IS, etc.). The DGTR’s Final Findings No. 6/13/2021-DGTR dated 23-09-2022 expressly state (para 19) that “difference in terms of processing, end-use or price does not imply exclusion from the product under consideration.” Hence, technical variations such as API certification or premium threading do not remove the goods from ADD coverage and ADD is applicable of the subject goods.

10.7. I find that as per Notification No. 31/2022-Customs (ADD) dated 20.12.2022 (as amended) imposes ADD on “Stainless-Steel Seamless Tubes and Pipes” with diameter up to and including 6 NPS (or comparable

in other units), whether hot finished/cold finished and whether produced by hot extrusion or hot piercing, including defectives/non-prime/secondary grades, originating in/exported from China PR, under heading 7304. The relevant entry applicable in the subject case is as under:

S.no.	Heading	Description of goods	COO	Country of Export	Producer	Amount	Unit	Currency
10	7304	Stainless-Steel Seamless Tubes and Pipes	China PR	Any	Any producer other than serial no 1 to9	3801	MT	USD

*** Stainless steel seamless Tubes and Pipes with diameter up to and including 6NPS, or comparable thereof in other unit of measurement, whether manufactured using hot piercing process and whether sold as hot finished or cold finished pipes and tubes, including subject goods imported in the form of defective, non-prime or secondary grades.*

10.8 In view of above, I find that goods imported vide subject both Bill of entry nos. 7199523 dated 12.12.2024 (item no. 2 to 6) & 7556597 dated 31.12.2024, attract Anti-dumping duty @3801 MT/USD. The anti-dumping duty calculation is as under:-

B/E No.	B/E Date	Net Wt (MT)	ADD Rate (USD/MT)	FX (USD=INR)	ADD Amount (INR)	IGST @12% (INR)	Total Duty to Recover (INR)
7199523 (items 2-6)	12.12.2024	66.09	3,801	85.65	2,15,15,972.91	25,81,916.75	2,40,97,889.66
7556597 (all items)	31.12.2024	127.98	3,801	85.95	4,18,10,547.68	50,17,265.72	4,68,27,813.40
Total					6,33,26,520.97	75,99,182.47	7,09,25,703

Therefore, total differential duty recoverable amounts to be Rs. **7,09,25,703/- (Rupees Seven Crore Nine Lakhs Twenty Five Thousand Seven Hundred Three only).**

10.9. On the fourth issue, I find that the impugned goods were misclassified at the time filing of said Bills of Entry. The impugned goods are rightly classifiable under CTH 73042400, instead of 73042990. Further, impugned goods requires mandatory BIS certification as discussed above, which was not produced by the importer. Though, Importer has produced NOC from DPIIT subsequently. In addition to this, mis-declaration of the correct tariff heading and failure to disclose ADD liability constitute mis-statement of material particulars renders the goods liable for confiscation under Section 111(m) of the Customs Act 1962.

10.10. I find that the importer's assertion is non bona fide and is contradicted by facts discussed above. As mentioned above at Para 10.2, importer has imported the identical goods from the Japan under CTH 73042400 which is specifically meant for "Stainless-Steel Seamless Tubes and Pipes" before the imposition of Anti Dumping Duty on "Stainless-Steel Seamless Tubes and Pipes" vide Notification No. 31/2022 dated 20.12.2022, importer has changed the CTH of the subject goods to 73042990 when importing from China. This act of importer, of classifying the same goods under CTH 73042400 when importing from Japan before introduction of the said ADD Notification and under CTI 73042990 under residual heading after introduction of the ADD Notification, when importing from China. The change of classification depending on the Country of Origin establishes the mens rea of the importer to evade the payment of the ADD payable.

10.11. Accordingly, I find that the importer is liable to penalty under Section 112(a) for acts of omission rendering goods liable to confiscation.

11. In view of the foregoing discussion and findings, I pass the following Order.

ORDER

- a. I order to reject classification under CTH 73042990 of impugned goods imported Bill of entry nos. 7199523 dated 12.12.2024 (item no. 2 to 6) & 7556597 dated 31.12.2024 and same to be

re-classified under CTH 73042400.

- b. I order to reject the self assessment of the Bills of Entry no. 7199523 dated 12.12.2024 (item no. 2 to 6) & 7556597 dated 31.12.2024 and order to re-assess the said Bills of Entry with applicable ADD of Rs. **7,09,25,703/-** under Section 17(4) of the Customs Act, 1962.
- c. I order to confiscate the goods of the Bills of Entry No. 7199523 dated 12.12.2024 & 7556597 dated 31.12.2024 of assessable value Rs. 16,78,87,510/- (10.23.61.550/- + 6,55,25,960/-) under Section 111(m) of the Customs Act, 1962. However, I give an option to the Importer to redeem the said goods on payment of Redemption Fine of Rs. 16,00,000/- (Rupees Sixteen Lakh only), under the provisions of Section 125 (1) of the customs Act, 1962.
- d. I impose a Penalty of Rs. 70,00,000/- (Rupees Seventy Lakh only), on M/s. Vedanta Limited under Section 112(a)(ii) of the Customs Act, 1962.

12. This order is issued without prejudice to any other action which may be required to be taken against any person as per the provision of the Customs Act, 1962 or any other law for the time being in force.

**Additional Commissioner of Customs,
(Import Assessment),
Custom House Mundra**

**To,
M/s. Vedanta Limited (IEC: 1788000234; GSTIN:
08AACCS7101B3ZU) at RJ-ON-90-1 JV 39, Sardar Club
Scheme, Opp. Chaami Polo Ground, Jodhpur, Rajasthan-
344001**

Copy to:

1. The DC/AC of Customs (RRA), Custom House, Mundra.
2. The DC/AC of Customs (EDI), Custom House, Mundra.
3. Customs Broker, M/s. Freight Field (M) Pvt. Ltd
- 4) Guard File