

	<p>कार्यालय: प्रधान आयुक्त सीमा शुल्क, मुन्द्रा, सीमा शुल्क भवन, मुन्द्रा बंदरगाह, कच्छ, गुजरात- 370421 OFFICE OF THE PRINCIPAL COMMISSIONER OF CUSTOMS, CUSTOM HOUSE, MUNDRA PORT, KUTCH, GUJARAT- 370421 PHONE:02838-271426/271423 FAX:02838-271425 Email: adj-mundra@gov.in</p>	
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DIN:- 20260271MO000061186B

Show Cause Notice No.: 48/2025-26/COMM/N.S./Adjn/MCH

SHOW CAUSE NOTICE

[Issued under Section 28(4) read with 124 of the Customs Act, 1962]

In the matter of import of '*Chlorinated Polyvinyl Chloride Resin (CPVC)-whether or not further processed into compound*' (hereinafter referred to as the "subject goods" and "CPVC Resin"/"CPVC Compound"), falling under Customs Tariff Heading (CTH) 3904 of the First Schedule to the Customs Tariff Act, 1975 (51 of 1975), originating in or exported from China PR and Korea RP (hereinafter referred to as the subject countries) and imported into India, the designated authority i.e. Directorate General of Trade Remedies (DGTR), vide its preliminary findings No. 6/3/2019-DGTR, dated the 12.07.2019, had recommended imposition of provisional Anti-Dumping Duty (for short-'ADD') equal to the difference between the landed value of the subject goods and a reference value mentioned in the findings, on the imports of the subject goods, originating in or exported from the subject countries.

1.1 On the basis of aforesaid findings of the designated authority and in exercise of the powers conferred by sub-section (2) of section 9A of the Customs Tariff Act, 1975, read with rules 13 and 20 of the Customs Tariff (Identification, Assessment and Collection of Anti-dumping Duty (for a period of 6 months) on Dumped Articles and for Determination of Injury) Rules, 1995, the Central Government imposed a provisional Anti-Dumping Duty on the imports of subject goods, originating in or exported from the subject countries.

1.2 Further, on the basis of the designated authority's final findings issued vide notification No. 6/3/2019-DGTR, dated 19.02.2020, and in exercise of the powers conferred by sub-sections (1) and (5) of section 9A of the said Customs Tariff Act, read with rules 18 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 imposed a definitive anti-dumping duty on *Chlorinated Polyvinyl Chloride Resin (CPVC) - whether or*

not further processed into compound, falling under CTH 3904, originating in or exported from China PR & Korea RP, vide Notification No. 05/2020-Customs (ADD) dated 07.03.2020 **(RUD-1)**

1.2.1 The definitive anti-dumping duty was specified at the rate equal to the difference between the landed value of the subject goods and the reference value specified in the Notification (depending on CPVC specification i.e. Resin/Compound, Supplier Country, Country of Origin and Producer Name).

1.2.2 The Notification explained that the landed value of imports for the purpose of this notification shall be the assessable value as determined by the Customs under Customs Act, 1962 and applicable level of customs duties except duties levied under Section 3, 8B, 9, 9A of the said Customs Tariff Act.

1.2.3 The Notification further explained that 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.

Brief about PVC & CPVC and their differences (as per Opensource)

2. PVC is Poly Vinyl Chloride and the same is a polymer which is made from vinyl chloride polymerisation. PVC is being used in a variety of products, including raincoats, wires, pipes, bottles, credit cards, flooring, etc. since it resists water and fire.

2.1 Manufacturing Method for PVC: Polyvinyl chloride is synthesised by polymerisation of vinyl chloride monomer (VCM), and VCM is synthesised from the chlorination of ethylene. The resulting ethylene dichloride (EDC) undergo pyrolysis in a cracking device. A number of vinyl chloride monomers undergo addition polymerization to produce polyvinyl chloride.

2.1.1 Important properties of PVC:

- PVC is tough, lightweight and abrasion-resistant.

- PVC is resistant to climate, chemicals, corrosion, abrasion and shock. Hence, it is the preferred method for several outdoor and long-life products.
- PVC is an excellent material for insulation due to its high dielectric strength.
- PVC products are self-extinguishing due to high chlorine content.
- PVC is resistant towards all inorganic chemicals.
- PVC can be made more flexible and softer by adding plasticizers such as phthalate.

2.1.2 Applications of PVC: Pipe construction, Profile applications like doors and windows, Food covering sheets, Imitation leather and Flooring etc.

2.2 **CPVC**: CPVC i.e. Chlorinated Polyvinyl Chloride is a thermoplastic produced by chlorination of polyvinyl chloride (PVC) resin. This new modified version of PVC called CPVC is a more stable polymer & can withstand higher temperatures than standard PVC.

2.2.1 Generally, PVC has 56-57% Chlorine whereas after chlorination of PVC the chlorine content increases and CPVC has 63-67% of Chlorine on its hydrocarbon chain. This introduction of Chlorine makes the polymer a very stable polymer and provides higher temperature stability. This also reduces the oxidization potential of the polymer which is the main reason for the degradation of polymers on exposure to UV radiation, heat, oxygen. Further CPVC is lead-free which makes it safe for potable water use across the world.

2.2.2 Reasons why CPVC is preferred over PVC for manufacturing pipes: CPVC is a higher grade / upgraded version of PVC, as it uses all the advantages of PVC and overcomes all the limitations which can be summarised as follows:

- CPVC pipe can be used for both hot & cold water.
- CPVC has better UV stability and can be used for internal & external applications.
- CPVC has potable water certification around the world.

2.2.3 From the above, it becomes clear that manufacturers prefer manufacturing CPVC pipes due to its versatile uses and its properties.

3. In this context, an intelligence received & further developed by the Officers of Directorate of Revenue Intelligence (DRI) suggested that several Importers are engaged in evasion of Anti-Dumping Duty by way of over-invoicing in the Imports of the subject goods i.e. Chinese-Origin CPVC Resin & CPVC Compound.

3.1 Information further suggested that motive behind arranging invoices of higher value was to minimise the gap between the landing price and the reference value mentioned in the ADD Notification, resulting in paying minimum/NIL Anti-Dumping Duty.

3.2 During the scrutiny of Import data of Chinese-origin CPVC Resin, it was analysed that the imports of the subject goods under Advance Authorisation saw a dip in prices after October-November 2022 leading to prices to reach in the range of 1100-1200 USD/MT by the 3rd Quarter of 2023-24, whereas the prices for Import of CPVC resin for Home Consumption (not covered under Advance Authorisation) were still majorly in the range of 1800-2000 USD/MT. This further substantiated the intelligence received, as imports under the Advance Authorization scheme have no motivation to engage in over-invoicing, given the duty exemptions associated with the scheme.

3.3 The Import data & the intelligence suggested that M/s Shreeji Impex (IEC-2414007788), having its registered address at “Shree”, Shakti Nagar Street No.4, Near Jain Derasar, Kalavad Road, Rajkot, Gujarat-360005, was also involved in the said import of Chinese CPVC at inflated prices to evade Customs duties, including Anti-Dumping Duty. IEC data suggested that M/s Shreeji Impex was a partnership firm with a family’s four members as partners, details of which are tabled below:

S. No.	Name of Partner
1	Gaurav Subhashbhai Ramani
2	Meera Gauravkumar Ramani (Gaurav’s Wife)
3	Subhashbhai Mohanbhai Ramani (Gaurav’s Father)
4	Bhartibala (Gaurav’s Mother)

SEARCHES CONDUCTED:

4. Acting upon the intelligence, searches were conducted at the residential premises of partners of M/s Shreeji Impex and godown premises of M/s Shreeji Impex, and the proceedings were recorded in Panchnama, details of which are tabled hereunder:

S. No.	Premises	Premises Address	Date of Search & Panchnama	RUD No.
1	Residential	“Shree”, Shakti Nagar Street No.4, Near Jain Derasar, Kalavad Road, Rajkot, Gujarat	13.03.2024	RUD-2
2	Godown	Godown No. 51 & 55, Fortune Gold, Metoda GIDC Gate No. 03, Near Murlidhar Weigh Bridge, Kalawad Road, Metoda, Gujarat.	13.03.2024	RUD-3

4.1 During the Search dated 13.03.2024 conducted at the residential premises, various incriminating documents and electronic devices were resumed under Panchnama as mentioned above. Forensic examination of electronic devices resumed during the said search proceedings were carried out by a Digital Forensic Engineer, in presence of Sh. Gaurav Ramani, Partner, M/s Shreeji Impex and the proceedings of the same were recorded under Record of Proceedings (ROP) dated 14.03.2024 (**RUD-4**), whereby the devices’ data was imaged into an external hard drive, hash value was generated and a copy of the same was made for working purpose for investigation. Details of the electronic devices are as mentioned below:

S. No.	Description of Electronic Device resumed
1.	Asus Expertbook, Model No.: B1502CBA-NJ1090WS, S/N: R7NXCV079614285
2.	Samsung Galaxy S22 Ultra Mobile Phone, Serial No. RZCT91XXQ5B, IMEI 1- 355476620474364, IMEI 2- 355875180474369

4.1.1 Apart from the above-mentioned electronic devices, the digital forensic engineer downloaded the email backup of the three email accounts belonging to Sh. Gaurav Ramani. The details of the emails as under:

S. No.	Email ID
1	Shreejiimpex27@gmail.com
2	Gauravramani27@gmail.com
3	Gauravramani27@hotmail.com

4.1.2 The devices' & the Emails' data extracted by the digital forensic examiner has been used to examine various evidences (WhatsApp Chats etc.) indicating Customs violations committed by Sh. Gaurav Ramani in the imports made by M/s Shreeji Impex.

4.2 Further, during the Search dated 13.03.2024 conducted at the godown premises, bags of Chinese origin CPVC Resin (a total of 59550 Kgs) were found and the same were detained on a reasonable belief that the same were imported by M/s Shreeji Impex by way of over-invoicing i.e. in contravention of provisions of Customs Act, 1962. Further, the detained goods were handed over to Sh. Subhashbhai Mohanbhai Ramani, Partner, M/s Shreeji Impex under Supratnama dated 13.03.2024 (Part of RUD-3).

STATEMENT DATED 13-14.03.2024 OF SH. GAURAV RAMANI & SEIZURE:

5. During the search dated 13.03.2024 at the residential premises, Sh. Gaurav Ramani informed that he controlled & managed all the business of the partnership firm-M/s Shreeji Impex and that his family members were just namesake partners. Accordingly, Sh. Gaurav Ramani was issued summons dated 13.03.2024 for appearance on 13.03.2024 (**RUD-5**). He appeared against the summons and tendered his voluntary statement dated 13-14.03.2024 (**RUD-6**). Gist of the same is as under:

- i. M/s Shreeji Impex is engaged in the import of CPVC resin from China, Hongkong and Singapore along with local trading of CPVC compound/granules.
- ii. That he went to China and visited two manufacturing plants of CPVC resin namely Sun Eight (Shandong Xiangsheng) and Shanghai Co. Alkali (now closed) and then I started importing Chinese origin CPVC resin.
- iii. That the import prices of CPVC resin has been in variance for the last 5 years due to many factors such as material cost, shipping cost, freight cost, supplier commissions, COVID-19, etc. Further, due to the onset of COVID-19 the prices gradually increased and reached at the peak level of around USD 2400 per metric ton in the year 2022 and as COVID-19 outset got slowed down the prices started taking a dip and reached the lowest level of around USD 1150 per metric ton.

- iv. That Currently, the prices of CPVC resin are around USD 1200-1300 per metric ton. Further, he admitted that he had been declaring the prices higher in the range of USD 1800-2400 per metric ton in order to avoid paying Anti-dumping duty and for this the overseas suppliers also charge around USD 100-150 per metric ton as commission for providing higher value invoices.
- v. That he had been selling the imported Chinese CPVC resin in the range of Rs 130 per Kg (exclusive of GST) to Rs 250 per Kg (exclusive of GST) depending upon the price at which it was imported. For instance, when the CPVC resin was imported at prices as low as USD 1200-1300 per metric ton, the same was sold at Rs 130 per Kg (exclusive of GST) domestically.
- vi. That currently he was selling CPVC resin in domestic market at Rs.130-140/kg (exclusive of GST) however he was billing them in the range of Rs. 186-210/Kg (exclusive of GST).
- vii. That the excess amount which he used to remit to the overseas suppliers, used to be sent by the overseas suppliers to him (Sh. Gaurav Ramani) in India through their (Overseas Supplier's) agents and the same was sent to domestic buyers as they used to pay him (Sh. Gaurav Ramani) more than the actual values.

5.1 Thereafter, Sh. Gaurav Ramani, Partner, M/s Shreeji Impex submitted a Letter dated 14.03.2024 on the letterhead of M/s Shreeji Impex (**RUD-7**). The letter enclosed therewith a Demand Draft amounting to Rs. 75,00,000/- for submission of the same in the government account in lieu of the Anti-Dumping Duty liability.

5.2 The demand draft (in original) amounting to Rs. 75,00,000/- submitted by M/s Shreeji Impex was forwarded to The Commissioner of Customs, Mundra vide letter dated 18.03.2024 issued vide F. No. DRI/HQ-CI/C-Cell/50D/INT-0/ENQ-14/2024 (**RUD-8**) for depositing the same in the government account. Further, O/o The Commissioner of Customs, Mundra vide letter dated 01.04.2024 issued vide F. No. S/20-30/SIIB/Misc/CHM/22-23 (**RUD-9**) informed that the said amount of Rs. 75,00,000/- was remitted in the government exchequer vide TR6 Challan No. 2625 dated 28.03.2024 (copy enclosed with the letter).

5.3 Further, based on the admission by Shri Gaurav Ramani, Partner of M/s Shreeji Impex (vide above-mentioned Statement dated 13-14.03.2024), regarding violations of provisions of the Customs Act, 1962 in import of Chinese-origin CPVC Resin by way of overvaluation, the detained goods—59,550 Kgs of Chinese-origin CPVC Resin—imported

by M/s Shreeji Impex and found at their godown premises during the search conducted on 13.03.2024, were subsequently seized vide Seizure Memo dated 28.03.2024 (**RUD-10**).

STATEMENT DATED 01.08.2024 OF SH. GAURAV RAMANI & PROVISIONAL RELEASE OF SEIZED GOODS:

6. M/s Shreeji Impex vide letter dated 09.05.2024 (**RUD-11**), requested for provisional release of the seized goods i.e. 59,550 Kgs of Chinese-Origin CPVC Resin.

6.2 Further, vide email dated 02.07.2024 received from shreejiimpex27@gmail.com (**RUD-12**), Sh. Gaurav Ramani, Partner, M/s Shreeji Impex informed about the source of procurement of the seized goods, which is as under:

(TABLE-1)

S. No.	Description of Seized Goods	Port of Import	B/E No.	B/E Date	Quantity (MT)	Declared Per Unit Value in USD (in B/E)	Declared Total Invoice Value in USD (in B/E)	Actual Value in USD Per Unit	Stock Seized (Kg)
1	CPVC Resin J700	Mundra	2224101	20/02/24	28	2010	56280	2010	28000
2	CPVC Resin J700		2319121	27/02/24	28	2010	56280	2010	28000
3	CPVC Resin Z500		2319121	27/02/24	28	2010	56280	2010	3550
GRAND TOTAL									59550

6.3 In this regard, to ascertain the actual import price of the seized goods, M/s Shreeji Impex was issued summons dated 22.07.2024 for appearance on 01.08.2024 (**RUD-13**) and accordingly, Sh. Gaurav Ramani appeared against the summons and tendered his voluntary statement dated 01.08.2024 (**RUD-14**). Gist of the same is as under:

- i. On asking about his letter dated NIL (received vide Email dated 02.07.2024) wherein he had mentioned the “Actual price” of the seized goods to be equal to the prices mentioned in the Bill of Entry, he stated that the said value was as declared while filing Bill of Entry and it equalled the value in Commercial Invoice which was also remitted by him to the overseas suppliers. However, he stated that the actual prices of Chinese CPVC Resin varied due to various factors viz. domestic supply, global demand, freight charges etc and the actual cost of the seized Chinese Origin CPVC resin was around 1600 USD/MT & 1700 USD/MT for J-700 (Pipe Grade) & Z-500 (Fitting Grade) respectively.

- ii. On being shown his WhatsApp Chat with *Jollin CPVC Yada* (Contact No. 8615*****) i.e. his contact in the foreign Supplier firm “*Weifang Hota New Material Technology Co. Ltd.*”, he stated that in the messages dated 27.02.2024, 1105 USD/MT & 1175 USD/MT are the prices for pipe & fitting grade CPVC Resin respectively of producer “*Shandong Gaoxin*” i.e. the same that he had purchased from them (the Overseas Supplier) and the said prices use to be exclusive of the commission that they (Overseas Suppliers) use to charge.

Extract of the same is as under:



He further stated that while the price of Chinese CPVC Resin during the referenced WhatsApp chat (and during the DRI Search & my subsequent statement dated 13/14.03.2024) was approximately 1200-1300 USD/MT, the Bills of Entry for the seized goods were from February 2024, with the booking having been made in January 2024 at rates of 1600 USD/MT (pipe grade) and 1700 USD/MT (fitting grade), inclusive of commission and other charges.

- iii. Upon being asked why he did not buy Chinese CPVC Resin directly from the Chinese manufacturers, he stated that owing to fluctuation & instability in the global market of CPVC Resin post-COVID-19, the prices surged to 2400 USD/MT in 2022, leading the Chinese CPVC Resin manufacturers to cease dealings with small Indian trader-importers.

He stated that as an importer-trader, he imported based on domestic demand and thus used to contact foreign traders who sourced bulk quantities

from Chinese producers and distribute them in India according to the importers' requirements, while charging a commission for their services.

He further stated that they (Foreign Traders) handled all documentation, including the issuance of Commercial Invoices at rates above the Anti-Dumping Duty margin, Certificates of Analysis, Packing Lists, etc., and managed the complete logistics, including container booking, local transport, ocean freight, and other miscellaneous charges for importing CPVC Resin. He added that given the variations in ocean freight & related costs, he observed that the value quoted by the foreign traders, including their commission, remained lower than the prices quoted directly by the Chinese producers.

- iv. On being shown his WhatsApp Chat from 07.12.2023 onwards with *Jollin CPVC Yada* (Contact No. 8615*****) i.e. his contact in the foreign Supplier firm "***Weifang Hota New Material Technology Co. Ltd.***", he stated that the chat contained Commercial Invoice No. HT240125, and this was the same consignment which was imported vide Bill of Entry No. 2319121 dated 27.02.2024 and later seized by DRI at his godown during search dated 13.03.2024. He stated that he had booked the said consignment in January 2024 at a value of 1600 USD/MT for pipe grade and 1700 USD/MT for fitting grade (amount inclusive of commission and other charges) and that the said prices were not in WhatsApp chat as the same were finalised telephonically. In this context, he stated that, Jollin sent him set of documents for the Invoice No. HT240125, which included Invoice, COA etc, vide WhatsApp message dated 19.02.2024.
- v. On being asked if 100% payment has been made against the imported Chinese Origin CPVC Resin, he stated that his payments use to be 30% advance and 70% at the time of receipt of scan copy of Bill of Lading, and hence payments for all imported Chinese Origin CPVC Resin has been done, including the seized Chinese CPVC Resin.

6.4 The competent authority, vide Letter dated 13.09.2024 issued from the O/o the Principal Commissioner of Customs, Customs House, Mundra Port having DIN-20240971MO000000B7A6 (**RUD-15**), communicated approval for provisional release of

imported seized goods on fulfilment of certain conditions by the Importer i.e. M/s Shreeji Impex.

6.5 Further, vide Letter dated 18.10.2024 issued from the O/o the Principal Commissioner of Customs, Customs House, Mundra Port having DIN-20241071MO0000111FC0 (**RUD-16**), communicated that the seized goods had been released provisionally with the approval of the competent authority on execution of bond, details of which are as under:

(TABLE-2)

S. No.	Bond No.	Bond Value	Bill of Entry No./ Date
1	IN-GJ80758836950750W	Rs. 94,43,784/-	2224101/20.02.2024
2	IN-GJ80754846537710W	Rs. 94,43,784/-	2319121/27.02.2024

STATEMENTS OF CUSTOMS HOUSE AGENT (CHA) & DOMESTIC BUYERS OF M/S SHREEJI IMPEX:

7. Statement of Custom House Agents: CHAs of M/s Shreeji Impex were summoned to tender their statement for ascertaining the persons in M/s Shreeji Impex looking after the imports of the subject goods i.e. Chinese origin CPVC.

7.1 CHA of M/s Shreeji Impex i.e. **M/s Cargotrans Maritime Agencies Pvt Ltd** was issued Summons dated 01.05.2025 for appearance on 20.05.2025 (**RUD-17**). However, Sh. Malkhan Singh Shekhawat, F-Card & Director of M/s Cargotrans Maritime Agencies Pvt Ltd instead appeared on 12.06.2025 against the summons. Accordingly, M/s Cargotrans Maritime Agencies Pvt Ltd was subsequently issued Summons dated 12.06.2025 for appearance on 12.06.2025 (**RUD-18**), whereby Sh. Malkhan Singh Shekhawat tendered his voluntary statement dated 12.06.2025 (**RUD-19**). Gist of the same is as under:

- i. That they started customs clearance of import consignments of M/s Shreeji Impex in the year 2020.
- ii. That he came in contact with M/s Shreeji Impex through his marketing team and once there was agreement on services & charges/fees, they started Customs clearance for M/s Shreeji Impex. They use to charge approx. Rs. 2500/- per container for the customs clearance from M/s Shreeji Impex.

- iii. That the point of contact for M/s Shreeji Impex was Sh. Gaurav Ramani (Mob-9*****) and the contact were done through his (Sh. Malkhan's) team, if required.
- iv. That they use to receive copy of import documents i.e. Invoice, packing list, HBL/AWB, Freight Certificate from Importer (M/s Shreeji Impex) on Email and sometimes on WhatsApp. Based on documents, the checklist was prepared and sent to them for approval, via Email. Further, after receipt of approval from Importer, they use to file the Bill of Entry.

7.2 CHA of M/s Shreeji Impex i.e. **M/s Damji Khimji and Sons** was issued Summons dated 26.08.2025 for appearance on 02.09.2025 (**RUD-20**). However, Sh. Kush Ajit Palan, F-Card & Proprietor of M/s Damji Khimji and Sons instead appeared on 08.09.2025 against the summons and tendered his voluntary statement dated 08.09.2025 (**RUD-21**). Gist of the same is as under:

- i. That he cleared his F-Card Exam in 2017, started proprietorship CHA firm in 2018 and started services in Mundra & Kandla ports.
- ii. That around 2021, his sales team made call with Sh. Gaurav Ramani Partner in Shreeji Impex and offered services including transportation and after discussion, they started providing Customs clearance services to M/s Shreeji Impex and in some cases transportation services also.
- iii. That the contact person in M/s Shreeji Impex is Mr. Gaurav Ramani (Contact-9*****) who looks after Imports in M/s Shreeji Impex and also provides the required import documents via emails.
- iv. That as per the details provided by the Importer (M/s Shreeji Impex) through E-mail, they track the containers and upon arrival inform the importer about the same. Upon making of checklist and receiving documents and approval from the Importer, Bill of Entry was filed. After informing by them, M/s Shreeji Impex use to pay the Customs duty.

8. Statement of Domestic Buyers: The domestic buyers of M/s Shreeji Impex were summoned to tender their statements w.r.t. their purchase of Chinese origin CPVC Resin which were imported by M/s Shreeji Impex.

8.1 Prop. **Surbhi Impex** and Prop. **Vardhman International** were issued Summons both dated 31.08.2024 for appearance on 13.09.2024 (**RUD-22-** Surbhi Impex and **RUD-23-**

Vardhman International). Against the summonses, one Sh. Aman Gokhru appeared on 13.09.2024 and informed that Surbhi Impex & Vardhman International were both proprietorship firms of his wife & Brother-in-law respectively. He further presented authorisation letters issued by both the proprietors for appearing on behalf of the proprietorship firms. Thereafter, Sh. Aman Gokhru tendered his voluntary statement dated 13.09.2024 (**RUD-24**) on behalf of Surbhi Impex and Vardhman International. Gist of the same is as under:

- i. That he started M/s Oswal Pipes & Lights Industries Private Limited, alongwith with friends and relatives but left it in 2023 owing to some financial disputes with other Directors.
- ii. That he got opened Surbhi Impex (his wife's Proprietorship- BEEPJ8731E) & Vardhman International (his Brother-in-law's Proprietorship- ACTPH5872Q) in 2022 & 2023 respectively and that he alone looks after day-today business in both the Proprietorship firms. Further, he added that Vardhman International has been closed since beginning of 2024.
- iii. On being asked about Sh. Gaurav Ramani, he stated that Sh. Gaurav Ramani is Director of M/s Shreeji Impex and that he doesn't know him (Sh. Gaurav Ramani) much and have met online through Indiamart.com and did only 3-4 deals with him.
- iv. On being shown printout of his WhatsApp Chat having Mobile number 9***** with Sh. Gaurav Ramani having Mobile No. 9***** (as extracted from forensic analysis of mobile phone of Sh. Gaurav Ramani), he inter alia stated the following:
 - a. That Sh. Gaurav Ramani via WhatsApp message dated 14.02.2023 (05:57:51) conveyed that Chinese-Origin CPVC Resin is available in price of Rs. 147/Kg but he (Sh. Gaurav Ramani) wanted a higher price Invoice and was giving the invoice @ Rs. 175/Kg, which was conveyed by Sh. Gaurav Ramani in WhatsApp message dated 16.02.2023 (09:47:25).

Below are the extracts of the WhatsApp Chats:

From: 919725832727@s.whatsapp.net Gaurav (Shreeji Impex)
(owner)
Cpvc resin Xuye pipe grade j700 147
Status: Read
Platform: Mobile
14-02-2023 05:57:51(UTC+0)

Source Info:
samsung_SM-S908E.zip\data\data/com.whatsapp/databases/msgstore.db : 0x1F1392F0
(Table: message; Size: 624574464 bytes)
samsung_SM-S908E.zip\data\data/com.whatsapp/shared_prefs/com.whatsapp_preferences_light.xml :
0x196666 (Size: 106306 bytes)
samsung_SM-S908E.zip\data\data/com.whatsapp/shared_prefs/startup_prefs.xml : 0x2E0
(Size: 775 bytes)

← Reply

From: 919772249333@s.whatsapp.net Cpvc Oswal Pipe Aman Bhai

From: 919725832727@s.whatsapp.net Gaurav (Shreeji Impex)
(owner)
Cpvc resin Xuye pipe grade j700 147
Status: Read
Platform: Mobile
14-02-2023 05:57:51(UTC+0)

Kitna quantity available hai
Platform: Mobile
Label: Reply
14-02-2023 10:17:28(UTC+0)

Source Info:
samsung_SM-S908E.zip\data\data/com.whatsapp/databases/msgstore.db : 0x1E00F87
(Table: message; Size: 624574464 bytes)
samsung_SM-S908E.zip\data\data/com.whatsapp/databases/wa.db : 0x622BA (Table:
wa_contacts; Size: 3444736 bytes)

From: 919772249333@s.whatsapp.net Cpvc Oswal Pipe Aman Bhai
Sir 175 sai bill bena rahe the
Platform: Mobile
16-02-2023 09:47:25(UTC+0)

Source Info:
samsung_SM-S908E.zip\data\data/com.whatsapp/databases/msgstore.db : 0x1F03BAD3
(Table: message; Size: 624574464 bytes)
samsung_SM-S908E.zip\data\data/com.whatsapp/databases/wa.db : 0x622BA (Table:
wa_contacts; Size: 3444736 bytes)

From: 919772249333@s.whatsapp.net Cpvc Oswal Pipe Aman Bhai
180 kar diya
Platform: Mobile
16-02-2023 09:47:31(UTC+0)

Source Info:
samsung_SM-S908E.zip\data\data/com.whatsapp/databases/msgstore.db : 0x1F03B406
(Table: message; Size: 624574464 bytes)
samsung_SM-S908E.zip\data\data/com.whatsapp/databases/wa.db : 0x622BA (Table:
wa_contacts; Size: 3444736 bytes)

From: 919725832727@s.whatsapp.net Gaurav (Shreeji Impex)
(owner)
Ok to 175
Status: Read
Platform: Mobile
16-02-2023 09:47:37(UTC+0)

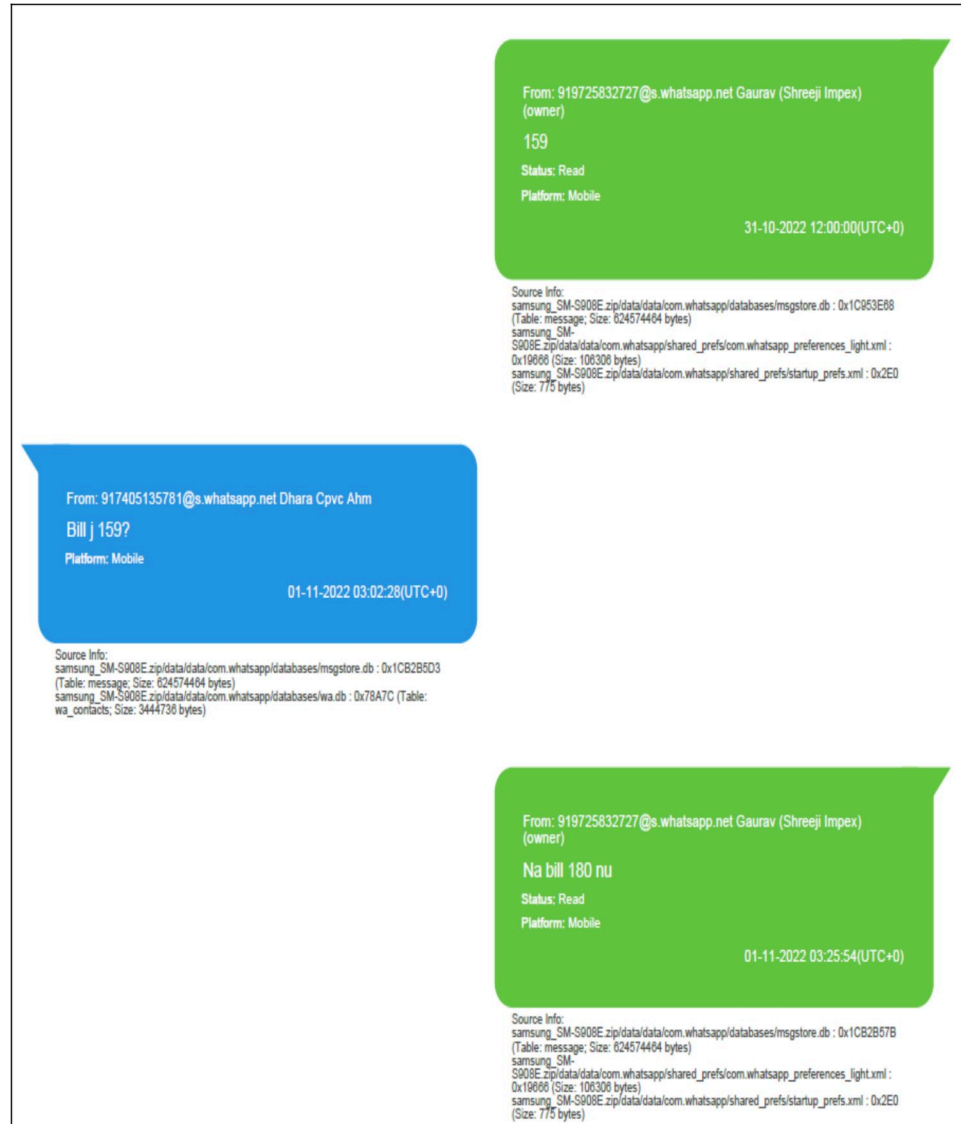
Source Info:
samsung_SM-S908E.zip\data\data/com.whatsapp/databases/msgstore.db : 0x1F03BA80
(Table: message; Size: 624574464 bytes)
samsung_SM-S908E.zip\data\data/com.whatsapp/shared_prefs/com.whatsapp_preferences_light.xml :
0x196666 (Size: 106306 bytes)
samsung_SM-S908E.zip\data\data/com.whatsapp/shared_prefs/startup_prefs.xml : 0x2E0
(Size: 775 bytes)

- b. That he (Sh. Aman Gokhru) paid as per the higher invoice and he (Sh. Gaurav Ramani) returned him (Sh. Aman Gokhru) the differential amount in cash.

8.2 **M/s Dhara Polyplast** were issued Summons dated 17.01.2025 for appearance on 21.01.2025 (**RUD-25**). Against the summons, Sh. Darshan Kumar Arvindbhai Ardeshana, Production Manager, M/s Dhara Polyplast appeared on 21.01.2025 and tendered his voluntary statement dated 21.01.2025 (**RUD-26**). Gist of the same is as under:

- i. That M/s Dhara Polyplast dealt in conversion of CPVC resin into CPVC granules and compounding of PVC resin, wherein he looked after production related work of the company M/s Dhara Polyplast and his maternal uncle Sh. Narendrabhai Ramoliya looked after account, sale & purchase related work.
- ii. That they had 2 machines which are used to convert CPVC resin into compound by adding additives like Waxes, Methyl Tin, calcium carbonate, UPVC resin etc.
- iii. That suppliers send their CPVC resins to them for compounding/granule making and after production they (M/s Dhara Polyplast) sell these CPVC granules and for this they charge cost of labour & additives for production from buyers.
- iv. That they purchase resin from the supplier and after compounding sells them back, hence their major suppliers are also their major buyers.
- v. On being shown printout of his WhatsApp Chat having Mobile number 7***** with Sh. Gaurav Ramani having Mobile No. 9***** (as extracted from forensic analysis of mobile phone of Sh. Gaurav Ramani), he inter alia stated the following:
 - a. They (M/s Dhara Polyplast) used to do compounding work for them (M/s Shreeji Impex).
 - b. That in WhatsApp message dated 31.10.2022, Sh. Gaurav Ramani gave price of CPVC Resin as Rs. 159/Kg and raised Bill for the same as Rs. 180/Kg.

Below in an extract of the WhatsApp Chat dated 31.10.2022:



- c. That he only charged for labour and compounding work hence, at whatever rate he (Sh. Gaurav Ramani) raised invoice of resin, M/s Dhara Polyplast used to add labour cost, additives cost and their profit margin and used to sold the compound back to him (M/s Shreeji Impex).

8.3 **M/s Dolphin Polyplast Private Limited** were issued summons dated 17.01.2025 for appearance on 22.01.2025 (**RUD-27**), against which Sh. Shailesh Rajabhai Limbasiya (Director, M/s Dolphin Polyplast Private Limited) appeared on 22.01.2025 and tendered his voluntary statement dated 22.01.2025 (**RUD-28**). Gist of the same is as under:

- i. That M/s Dolphin Polyplast Pvt. Ltd. is a private limited firm with 3 directors. The company is indulged in manufacturing of Upvc, HDPE & cPVC Pipes & fittings and Column pipes for which they procured raw materials from domestic traders & manufacturers. The work profile of the 03 directors is as under:

- a. Sh. Mavjibhai Khodabhai Limbasiya- Managing Director- Overall supervision.
 - b. Sh. Hareshbhai Savdasbhai Kothiya- Purchase & Production.
 - c. Sh. Shailesh Rajabhai Limbasiya- Sales.
- ii. That domestic purchase of CPVC Resin & Compound, was handled directly by Director, Sh. Hareshbhai Savdasbhai Kothiya, while Previously, Sh. Chetanbhai Rajabhai Limbasiya (Sh. Sailesh's elder brother) use to look after the purchase & production in the Company earlier.

8.3.1 M/s Dolphin Polyplast Private Limited were again issued summons dated 04.02.2025 for appearance on 11.02.2025 (**RUD-29**). Against the summons, Sh. Hareshbhai Savdasbhai Kothiya (Director, M/s Dolphin Polyplast Private Limited) appeared on 11.02.2025 and tendered his voluntary statement dated 11.02.2025 (**RUD-30**) and Sh. Chetanbhai Rajabhai Limbasiya (working in M/s Dolphin Polyplast Private Limited) appeared on 11.02.2025 and tendered his voluntary statement dated 11.02.2025 (**RUD-31**).

8.3.2 Gist of statement of Sh. Hareshbhai Savdasbhai Kothiya (RUD-30) is as under:

- i. That the firm's purchase is divided in two parts- HDPE & PVC. PVC purchase includes CPVC purchase also and the same is looked after by their cousin brother Sh. Chetanbhai Rajabhai Limbasiya (elder brother of firm's Director-Sh. Shailesh Rajabhai Limbasiya).
- ii. That M/s Dolphin Polyplast Private Limited is a family business and Sh. Chetanbhai is an employee in the company and he (Sh. Chetanbhai) is accompanying him (Sh. Hareshbhai) today against the summons dated 04.02.2025.

8.3.3 Gist of statement of Sh. Chetanbhai Rajabhai Limbasiya (RUD-31) is as under:

- i. That they (M/s Dolphin Polyplast Private Limited) have not purchased CPVC Resin of any country origin other than India & China. And that in their view, if the grade is same (Pipe or Fitting), CPVC Resin of all manufacturers are similar and have negligible difference and hence, their prices are also similar throughout.
- ii. On being shown printout of his WhatsApp Chat having Mobile number 9***** with Sh. Gaurav Ramani having Mobile No. 9***** (as

extracted from forensic analysis of mobile phone of Sh. Gaurav Ramani), he stated the following:

- a. He stated that in the WhatsApp message dated 19-06-2023 (12:18:02), he (Sh. Chetan) asked for prices of Chinese Origin CPVC Resin from M/s Shreeji Impex and the rate for the same was around Rs. 136/kg plus taxes but he (Sh. Gaurav Ramani) was asking bill at higher rates. Further, as there was very less availability of Indian Origin CPVC Resin, he agreed to purchase Chinese Origin CPVC Resin at higher rate bills (via the said WhatsApp message) for around 4-5 transactions, although the Chinese resin was actually of lower price.

Below is an extract of the WhatsApp Message:



- b. Further, he stated that the differential amount coming from the same i.e. around Rs. 45-50/Kg was used to be settled in Cash, as he (Sh. Gaurav Ramani) used to pay them (M/s Dolphin) the same via cash.

8.4 **M/s Comet Polyplast Private Limited** were issued summons dated 02.05.2025 for appearance on 27.05.2025 (**RUD-32**), against which Sh. Viren Jadavbhai Bhut (Director, M/s Comet Polyplast Private Limited) appeared on 27.05.2025 and tendered his voluntary statement dated 27.05.2025 (**RUD-33**). Gist of the same is as under:

- i. That M/s Comet Polyplast Pvt. Ltd. is a private limited firm and is indulged in manufacturing of uPVC, PVC & CPVC Pipes & fittings and Column pipes for which they procure raw materials from domestic traders. That they also do job-

work for the said items for various companies. Further, they have never sold CPVC Resin/Compound and have used all such inputs for manufacturing.

- ii. That M/s Comet Polyplast Pvt. Ltd. had 6 Directors and that he (Sh. Viren) looks after Purchase & Banking.
- iii. That maximum of Chinese CPVC purchased by them (M/s Comet) domestically in India was from the manufacturer Shandong Gaoxin. Also, there is very small quality difference between CPVC Resin of various Chinese CPVC manufacturers like Shandong Gaoxin, Sun Eight etc.
- iv. That they (M/s Comet) have not purchased CPVC Resin of any country origin other than India & China. Further, in their (M/s Comet) view, if the grade is same (Pipe or Fitting), CPVC Resin of all manufacturers are similar and have negligible difference with Shandong Gaoxin having the best quality.
- v. That they (M/s Comet) sometimes had to purchase Resin/Compound at high prices due to unavailability of material as they could not let our factory stop production.
- vi. On being shown printout of his WhatsApp Chat having Mobile number 9***** with Sh. Gaurav Ramani having Mobile No. 9***** (as extracted from forensic analysis of mobile phone of Sh. Gaurav Ramani), he stated the following:
 - a. That he had asked for prices of Chinese Origin CPVC Resin from M/s Shreeji Impex and the rate for the same was quoted at Rs. 121/kg plus taxes by WhatsApp message dated 22.12.2023 (07:01:22).

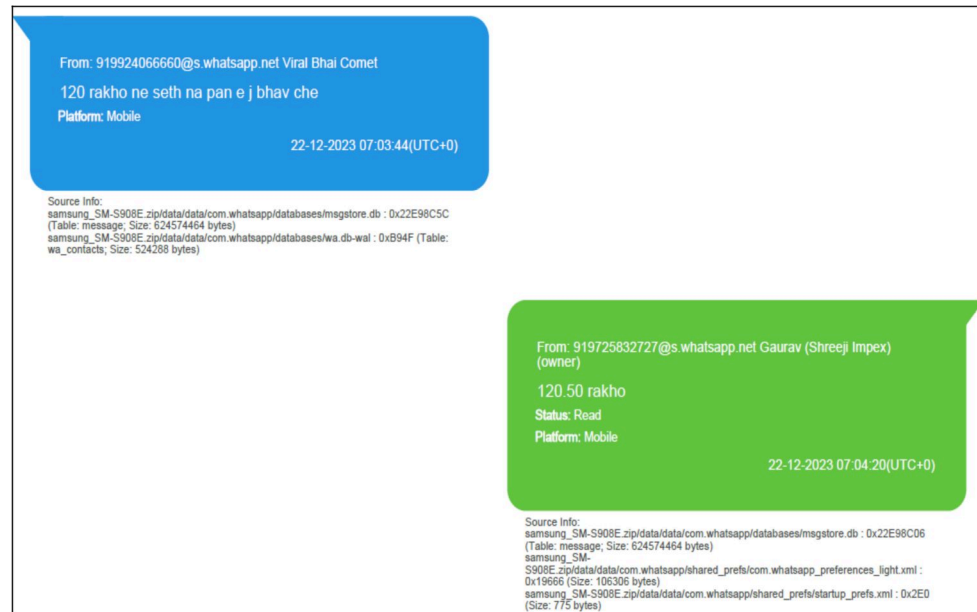
Extract of the same is as under:



- b. That the value was settled at Rs. 120.50/Kg plus taxes and sale-purchase was done at higher invoice prices at around Rs. 180-185/Kg on Sh.

Ramani's insistence and the remaining amount was returned to them (M/s Comet) by him (Sh. Gaurav Ramani) in cash.

Extract of the same is as under:



- c. That as soon as Indian Origin CPVC Resin became available with better quality, they (M/s Comet) shifted to purchase of only Indian Origin CPVC Resin.

STATEMENT DATED 17.07.2025 OF SH. GAURAV RAMANI:

9. Accordingly, Ms Shreeji Impex was issued summons dated 11.07.2025 for appearance on 17.07.2025 (**RUD-34**) and against the same, Sh. Gaurav Ramani, Partner, M/s Shreeji Impex appeared on 17.07.2025 and tendered his voluntary statement dated 17.07.2025 (**RUD-35**). Gist of the same is as under:

- i. That there are two grades of CPVC Resin- Pipe grade (also known as Extrusion Grade) & Fitting grade (also known as Injection Grade) and the price variation between the two remains around 100-150 USD/MT, wherein Fitting Grade is costlier.
- ii. That within a specific grade of CPVC Resin, the prices are more or less similar with respect to different Chinese manufacturers wherein difference is generally only 5-10% depending on the availability. Further, he stated that since he had not personally used the CPVC Resin for manufacturing he couldn't comment on the quality aspect, but he had got reviews from his domestic buyers i.e. the Pipe & fittings manufacturers that big Chinese manufacturers like Shandong Gaoxin

Chemical Co. Ltd. & Shandong XiangSheng Plastic Industry Co. Ltd. (Brand-SunEight) have similar qualities of CPVC Resin.

- iii. That he had never imported Chinese Origin CPVC Compound and only imported Chinese Origin CPVC Resin.
- iv. That different brand names of CPVC Resin are as under:

Name	CPVC Grade	Manufacturer
J-700	Pipe Grade	Shandong Gaoxin Chemical Co. Ltd.
Z-500	Fitting Grade	
XSJ-700	Pipe Grade	Shandong XiangSheng Plastic Industry Co. Ltd. (Brand- SunEight)
XSZ-500	Fitting Grade	
J-7001	Pipe Grade	Shandong Xuye New Materials Co. Ltd.
Z-5001	Fitting Grade	

- v. That he used to get CPVC resin rates from Chinese agents who used to coordinate with Chinese manufacturers and arrange invoice from Hong Kong/Singapore based suppliers (traders). He further stated that he used to pay commission to these suppliers for arranging the CPVC resin and managing invoices at values higher than the actual values (which varied from 150-250 USD/MT depending on availability and market conditions) and this way when the actual prices was around 1200 USD/MT, it costed him around 1400-1500 USD/MT.
- vi. That said commission was settled with his point of contact in the supplier firm over telephonic conversation & physical meetings in China, and no written agreement was ever made on this.
- vii. That for the imports done at inflated prices, the differential amount was paid by his supplier to him or directly to his domestic buyers through various angadiyas in India in cash. Further he stated that he had never exported anything from M/s Shreeji Impex or any other company and he haven't received any foreign remittance in any bank accounts.
- viii. On being shown statement of Directors/concerned persons of one of his domestic buyers of Chinese origin CPVC Resin i.e. **M/s Dolphin Polyplast Pvt Ltd**, he inter alia stated the following:
 - a. That in the domestic sale of imported Chinese-origin CPVC Resin, he used to make invoices at higher than actual prices and the differential amount was paid by him to the domestic buyer in cash either by him or directly through the foreign supplier.

- b. That the same was mentioned by **Sh. Chetan Limbasiya** in statement dated 11.02.2025 that CPVC Resin was actually of Rs. 136/Kg but the same was billed at Rs. 184/Kg and the remaining amount was settled in cash.
- ix. On being shown statement of Sh. Darshan i.e. concerned person of one of his domestic buyers of Chinese origin CPVC Resin i.e. **M/s Dhara Polyplast**, he inter alia stated the following:
- a. That he agrees with the statement of Sh. Darshanbhai Ardehana that he (Sh. Gaurav Ramani) used to sell them (M/s Dhara Polyplast) CPVC Resin in invoices having value higher than the actual values.
- x. On being shown statement of Sh. Aman Gokhru i.e. concerned person of his domestic buyers of Chinese origin CPVC Resin namely **Prop. Surbhi Impex & Prop. Vardhaman International**, he inter alia stated the following:
- a. That he had already informed that in his earlier statement dated 13-14.03.2024 that in domestic sale of imported Chinese-origin CPVC Resin, he used to make invoices at higher than actual prices & the differential amount was paid to the domestic buyer in cash and that the same was mentioned by Sh. Aman Gokhru in his statement dated 13.09.2024 that CPVC Resin was actually of Rs. 147/Kg but the same was billed at Rs. 175/Kg and the remaining amount was settled in cash.
- b. He further stated that in his WhatsApp Chat with Sh. Aman Gokhru, he (Sh. Aman Gokhru) asked Sh. Gaurav Ramani vide message dated 16.02.2023 (09:46:18 and 09:46:33) as to how much was the differential cash that Sh. Aman Gokhru would receive and he (Sh. Gaurav Ramani) should calculate and tell the same.
- c. He further stated that the calculation was sent by him (Sh. Gaurav Ramani) and was later deleted and hence same is not seen in the WhatsApp message dated 16.02.2023 (09:47:03)

Extracts of the said WhatsApp Chats are as under:



xi. On being shown WhatsApp Chat of his Mobile Number 9***** with mobile number 8618***** i.e. contact saved as “**Bruce Li**” (as extracted from forensic analysis of mobile phone of Sh. Gaurav Ramani), Sh. Gaurav Ramani inter alia stated the following:

- a. That Bruce Li was an employee of Chinese CPVC manufacturer Shandong XiangSheng Plastic Industry Co. Ltd. (Brand- SunEight)
- b. That as per Bruce Li’s message dated 28.03.2022, 2450 USD/MT & 2500 USD/MT were CIF Mundra prices of Pipe & Fitting grades respectively of Chinese Origin CPVC Resin. Further he stated that he purchased 36 MT of Fitting grade @ 2450USD/MT, as evident from his Chat dated 29.03.2022 (03:24:23).

Extract of the WhatsApp Chat is as under:

From: 8618853297257@s.whatsapp.net Bruce Li
 For pipe and fitting grade
 Platform: Mobile
 28-03-2022 04:02:17(UTC+0)

Source Info:
 samsung_SM-S908E.zip\data\data\com.whatsapp\databases/msgstore.db : 0x71D01F9
 (Table: message; Size: 624574464 bytes)
 samsung_SM-S908E.zip\data\data\com.whatsapp\databases/wa.db : 0x5E6E0 (Table:
 wa_contacts; Size: 3444736 bytes)

From: 8618853297257@s.whatsapp.net Bruce Li
 CIF Mundra port
 Platform: Mobile
 28-03-2022 04:02:21(UTC+0)

Source Info:
 samsung_SM-S908E.zip\data\data\com.whatsapp\databases/msgstore.db : 0x71D01AC
 (Table: message; Size: 624574464 bytes)
 samsung_SM-S908E.zip\data\data\com.whatsapp\databases/wa.db : 0x5E6E0 (Table:
 wa_contacts; Size: 3444736 bytes)

(owner)
 Ok good
 Status: Read
 Platform: Mobile
 28-03-2022 04:03:53(UTC+0)

Source Info:
 samsung_SM-S908E.zip\data\data\com.whatsapp\databases/msgstore.db : 0x71D0168
 (Table: message; Size: 624574464 bytes)

(owner)
 36 ton than 2450
 Status: Read
 Platform: Mobile
 29-03-2022 03:24:23(UTC+0)

Source Info:
 samsung_SM-S908E.zip\data\data\com.whatsapp\databases/msgstore.db : 0xAB7FB02
 (Table: message; Size: 624574464 bytes)

From: 8618853297257@s.whatsapp.net Bruce Li
 Ok go ahead with 36MT with 2450
 Platform: Mobile
 29-03-2022 03:24:58(UTC+0)

Source Info:
 samsung_SM-S908E.zip\data\data\com.whatsapp\databases/msgstore.db : 0xAB7FA98
 (Table: message; Size: 624574464 bytes)
 samsung_SM-S908E.zip\data\data\com.whatsapp\databases/wa.db : 0x5E6E0 (Table:
 wa_contacts; Size: 3444736 bytes)

(owner)
 Ok
 Status: Read
 Platform: Mobile
 29-03-2022 03:25:07(UTC+0)

Source Info:
 samsung_SM-S908E.zip\data\data\com.whatsapp\databases/msgstore.db : 0xAB7FA59
 (Table: message; Size: 624574464 bytes)

- c. That during that duration, prices of Chinese origin CPVC Resin were actually very high due to high raw material cost & high freight charges.
- xii. On being shown WhatsApp Chat of his Mobile Number 9***** with mobile number 8613***** i.e. contact saved as “**Helen Yada**” (as extracted from forensic analysis of mobile phone of Sh. Gaurav Ramani), Sh. Gaurav Ramani inter alia stated the following:
- That Helen was an employee of Sundow Yada Material Co. Ltd., which use to manufacture CPVC earlier but then their company got shut and hence they started trading only.
 - That he asked Helen if they could provide invoices at inflated prices to which Helen replied that they have no problem in providing higher value invoices and that they (foreign suppliers) can also return the differential balance amount, as is evident in WhatsApp Chat dated 09.02.2022.

Extract of the WhatsApp Chat is as under:



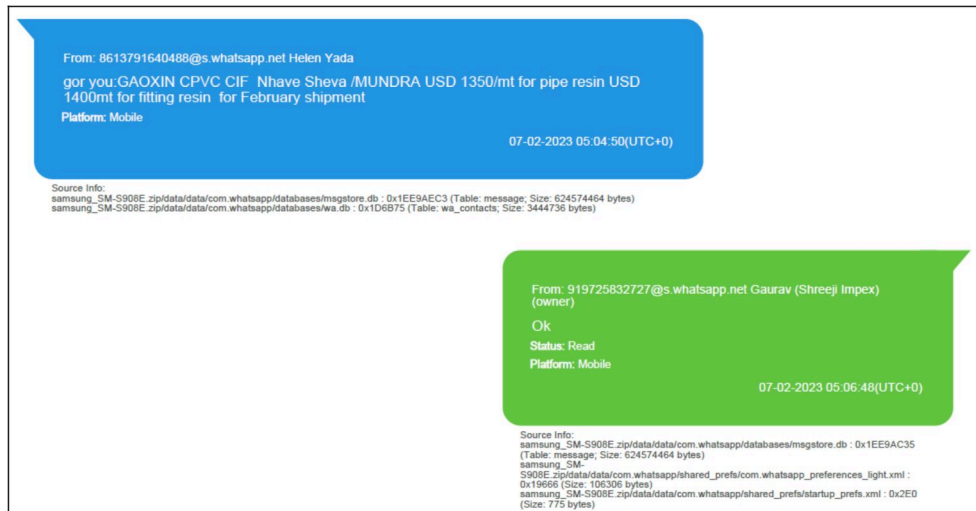
- c. That during that duration, prices of Chinese origin CPVC Resin were actually very high due to high raw material cost & high freight charges, as is evident from Helen’s message dated 09.02.2022 (08:54:25)

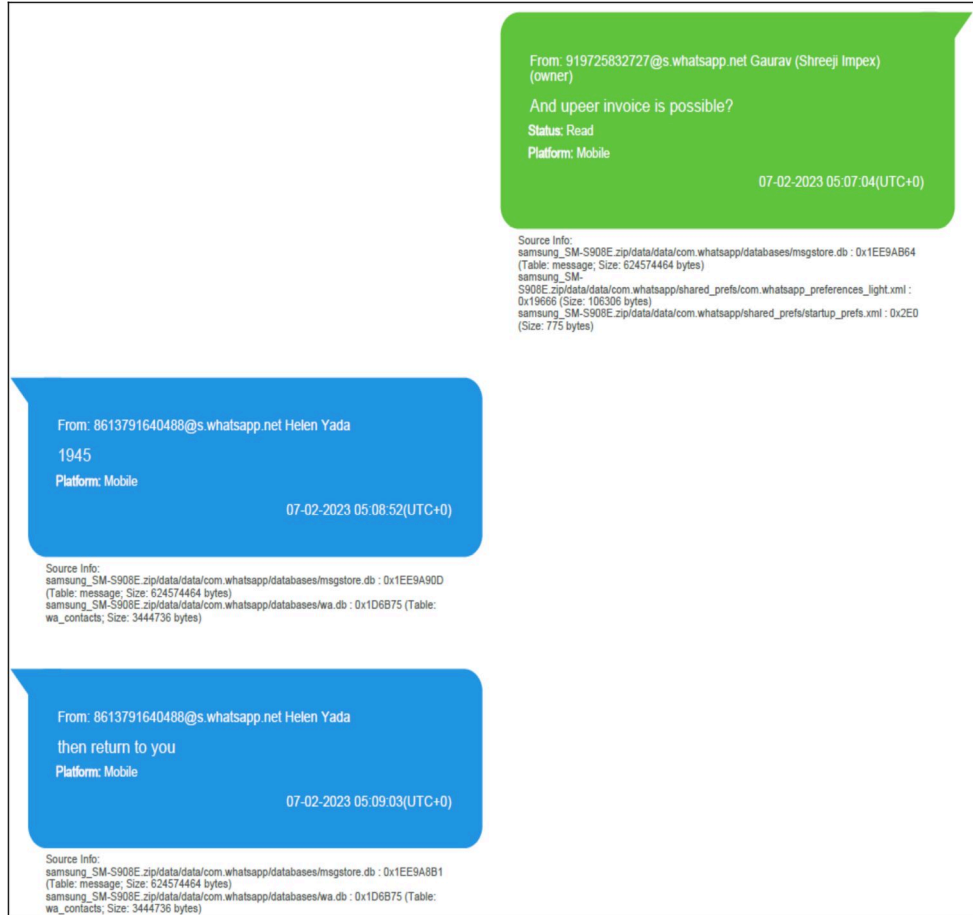
Extract of the WhatsApp Chat is as under:



d. That Helen offered CIF Mundra prices- 1350 USD/MT & 1400 USD/MT for pipe & fitting grade CPVC Resin respectively via WhatsApp message dated 07.02.2023 (05:04:50) and he (Sh. Gaurav Ramani) asked for higher value invoice as is seen in his WhatsApp message dated 07.02.2023 (05:07:04), to which Helen replied that invoice will be made at 1945USD/MT and differential amount would be returned.

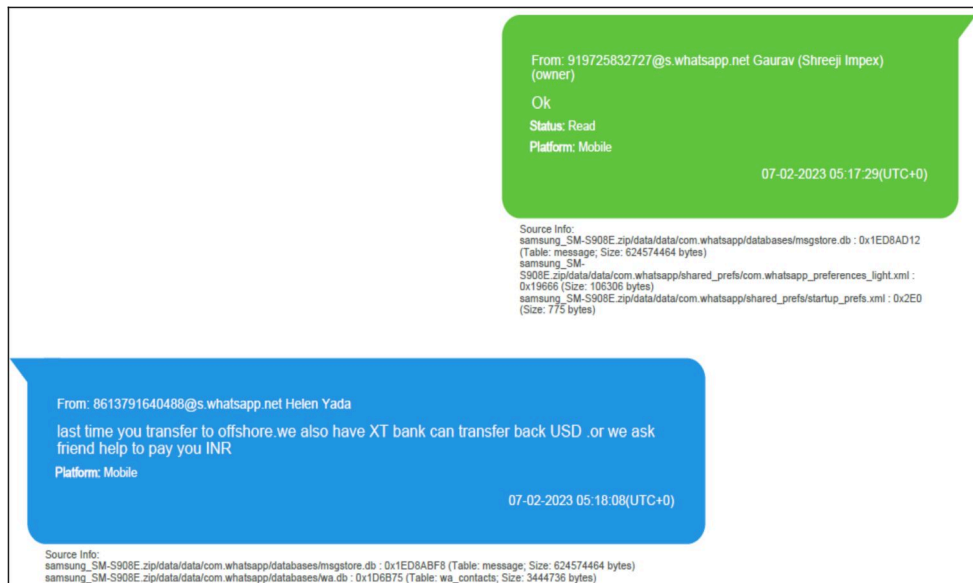
Extract of the WhatsApp Chat is as under:





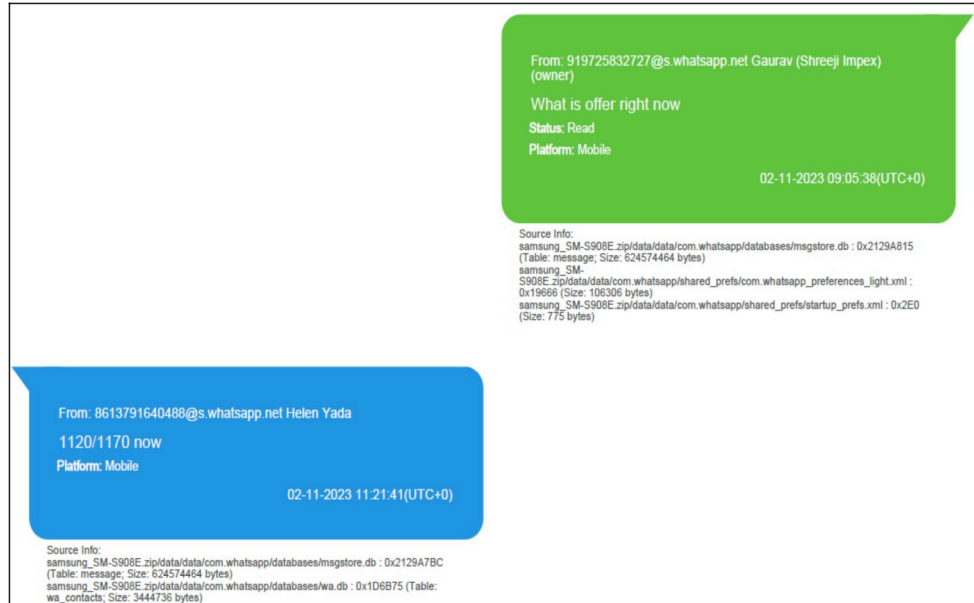
e. That Helen gave an option to get the differential money back through offshore bank in USD or through their friend in Indian Rupees in India.

Extract of the WhatsApp Chat is as under:



- f. That prices of Chinese Origin CPVC Resin had come down to 1120 & 1170 USD/MT for pipe grades & fitting grade respectively, as is evident from Helen’s WhatsApp message dated 02.11.2023 (11:21:41)

Extract of the WhatsApp Chat is as under:



- xiii. On being shown WhatsApp Chat of his Mobile Number 9***** with mobile number 8615***** i.e. contact saved as “Jollin Cpvc Yada” (as extracted from forensic analysis of mobile phone of Sh. Gaurav Ramani), Sh. Gaurav Ramani inter alia stated the following:

- a. That Jollin was an employee of Weifang Hota New Materials Co. Ltd, which is Hongkong based trader and he knew Jollin from old times when she was an employee of Sundow Yada Material Co. Ltd.
- b. That prices of Chinese Origin CPVC Resin were 1105 USD/MT & 1175 USD/MT for pipe grade & fitting grade respectively during the time of Jollin’s WhatsApp message dated 27.02.2024 (06:07:51)

Extract of the WhatsApp Chat is as under:



- c. That they (foreign supplier) had sent the higher invoice differential amount in cash to Ahmedabad and he (Sh. Gaurav Ramani) requested them to get it sent to Rajkot i.e. his city and same is evident from his WhatsApp message dated 26.02.2024 (06:23:43).

Extract of the WhatsApp Chat is as under:



- d. That he got that cash amount in Rajkot later and same can be seen in his WhatsApp message dated 07.03.2025 (03:02:22) wherein he had sent an image of an Indian Rs. 10/- note, which he sent to Jollin as asked by her to be required at Rajkot angariya.

Extract of the WhatsApp Chat is as under:



- xiv. On being shown WhatsApp Chat of his Mobile Number 9***** with mobile number 8613***** i.e. contact saved as “Cpvc Gaoxin Wendy”

(as extracted from forensic analysis of mobile phone of Sh. Gaurav Ramani), Sh. Gaurav Ramani inter alia stated the following:

- a. That Wendy was an employee of Glory New Materials Co. Pte. Ltd, which is a Singapore based trader.
- b. That CIF Mundra prices of Chinese Origin CPVC Resin was 1350USD/MT & 1450 USD/MT for Pipe grade & Fitting grade respectively, during Wendy's WhatsApp message dated 07.02.2023 (05:14:22)

Extract of the WhatsApp Chat is as under:



- c. That he asked Wendy if they can make higher value invoices for avoiding anti-dumping duty to which Wendy agreed and gave him an option to use their trading company i.e. Glory New Materials Pte. Ltd., through which he (Sh. Gaurav Ramani) later imported Chinese Origin CPVC Resin.

Extract of the WhatsApp Chat is as under:

From: 919725832727@s.whatsapp.net Gaurav (Shreeji Impex) (owner)
 And upper invoice is possible?
 Status: Read
 Platform: Mobile
 07-02-2023 05:15:22(UTC+0)

Source Info:
 samsung_SM-S908E.zip\data\data/com.whatsapp/databases/msgstore.db : 0x1EE9A213 (Table: message; Size: 624574464 bytes)
 samsung_SM-S908E.zip\data\data/com.whatsapp/shared_prefs/com.whatsapp_preferences_light.xml : 0x19666 (Size: 106306 bytes)
 samsung_SM-S908E.zip\data\data/com.whatsapp/shared_prefs/startup_prefs.xml : 0x2E0 (Size: 775 bytes)

From: 8613884706061@s.whatsapp.net Cpvc Gaoxin Wendy
 To avoid Anti-dumping duty right?
 Platform: Mobile
 07-02-2023 05:16:20(UTC+0)

Source Info:
 samsung_SM-S908E.zip\data\data/com.whatsapp/databases/msgstore.db : 0x1EE9A10C (Table: message; Size: 624574464 bytes)
 samsung_SM-S908E.zip\data\data/com.whatsapp/databases/wa.db : 0x6941F (Table: wa_contacts; Size: 3444736 bytes)

From: 919725832727@s.whatsapp.net Gaurav (Shreeji Impex) (owner)
 Yes
 Status: Read
 Platform: Mobile
 07-02-2023 05:16:32(UTC+0)

Source Info:
 samsung_SM-S908E.zip\data\data/com.whatsapp/databases/msgstore.db : 0x1EE9A0BF (Table: message; Size: 624574464 bytes)
 samsung_SM-S908E.zip\data\data/com.whatsapp/shared_prefs/com.whatsapp_preferences_light.xml : 0x19666 (Size: 106306 bytes)
 samsung_SM-S908E.zip\data\data/com.whatsapp/shared_prefs/startup_prefs.xml : 0x2E0 (Size: 775 bytes)

From: 8613884706061@s.whatsapp.net Cpvc Gaoxin Wendy
 Of course no problem
 Platform: Mobile
 07-02-2023 05:16:45(UTC+0)

Source Info:
 samsung_SM-S908E.zip\data\data/com.whatsapp/databases/msgstore.db : 0x1ED8AF90 (Table: message; Size: 624574464 bytes)
 samsung_SM-S908E.zip\data\data/com.whatsapp/databases/wa.db : 0x6941F (Table: wa_contacts; Size: 3444736 bytes)

From: 919725832727@s.whatsapp.net Gaurav (Shreeji Impex) (owner)
 We make invoice 1945 and other money returne
 Status: Read
 Platform: Mobile
 07-02-2023 05:17:15(UTC+0)

Source Info:
 samsung_SM-S908E.zip\data\data/com.whatsapp/databases/msgstore.db : 0x1ED8ADCD (Table: message; Size: 624574464 bytes)
 samsung_SM-S908E.zip\data\data/com.whatsapp/shared_prefs/com.whatsapp_preferences_light.xml : 0x19666 (Size: 106306 bytes)
 samsung_SM-S908E.zip\data\data/com.whatsapp/shared_prefs/startup_prefs.xml : 0x2E0 (Size: 775 bytes)

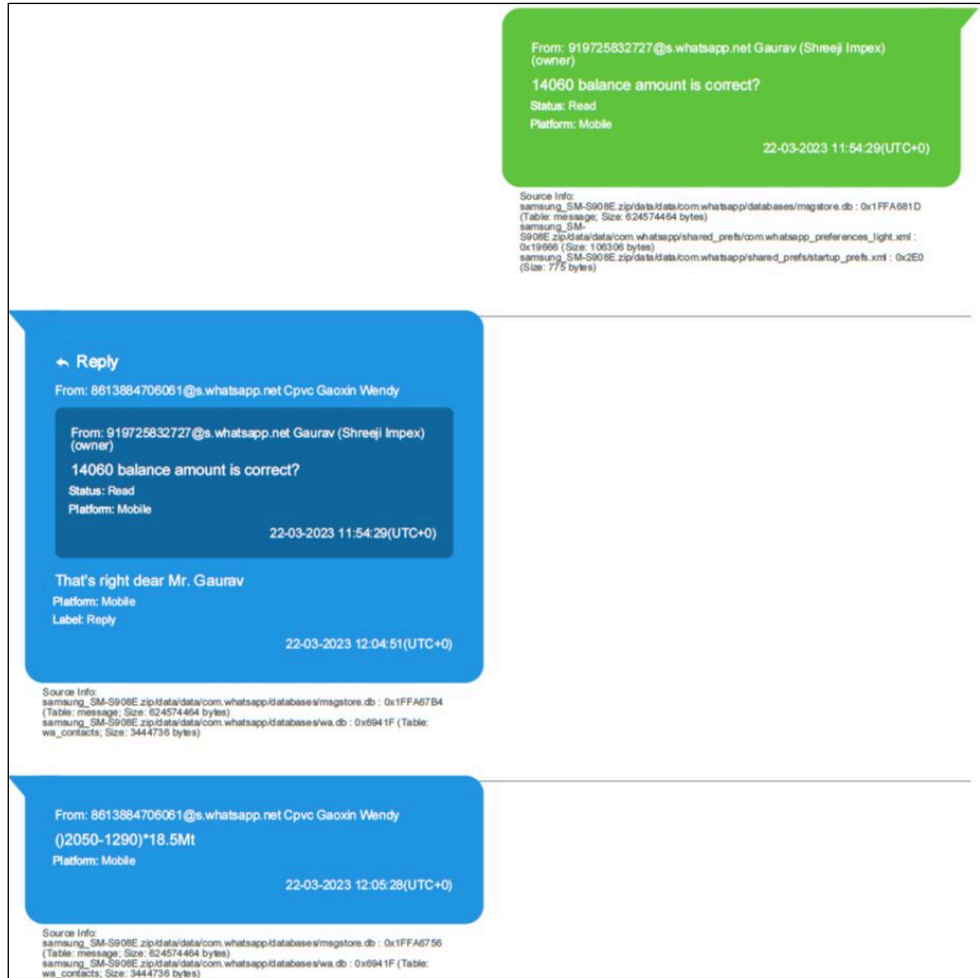
From: 8613884706061@s.whatsapp.net Cpvc Gaoxin Wendy
 We have registered one trading Company to deal this matter
 Platform: Mobile
 07-02-2023 05:18:28(UTC+0)

Source Info:
 samsung_SM-S908E.zip\data\data/com.whatsapp/databases/msgstore.db : 0x1ED8AAC9 (Table: message; Size: 624574464 bytes)
 samsung_SM-S908E.zip\data\data/com.whatsapp/databases/wa.db : 0x6941F (Table: wa_contacts; Size: 3444736 bytes)



- d. That the foreign suppliers had received their payments and balance amount needed to be sent back to him (Sh. Gaurav Ramani) for which they (foreign supplier) asked bank account details to which he (Sh. Gaurav Ramani) asked for balance amount which was confirmed to be 14060 USD, and the same were seen in the WhatsApp Chat dated 22.03.2023.

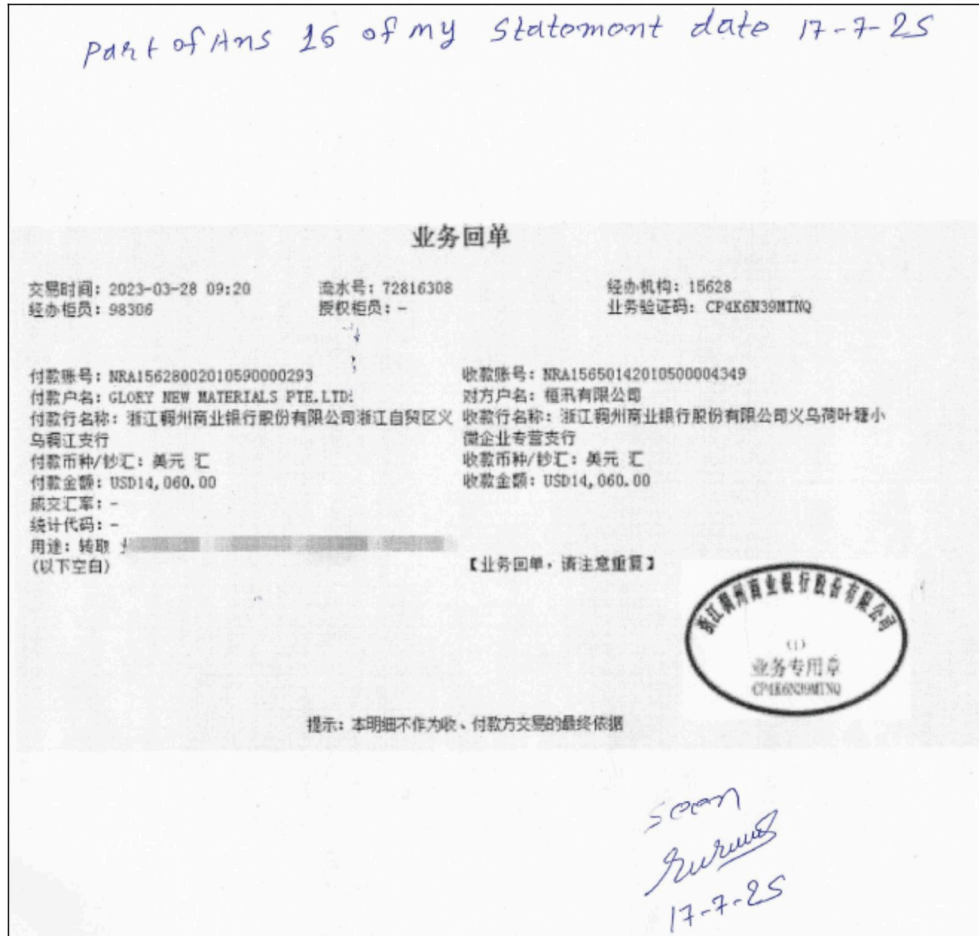
Extract of the WhatsApp Chat is as under:



- e. That he (Sh. Gaurav Ramani) provided the Bank Account details where the balance amount needs to be sent by the supplier and the same is seen in his WhatsApp message dated 27.03.2023 (07:27:45). He further stated that later Wendy sent him a copy of the transaction of 14060 USD done in the said account provided by him (Sh. Gaurav Ramani) and the same is seen in Wendy’s WhatsApp message dated 28.03.2023 (02:38:49).

Extract of the WhatsApp Chat is as under:





f. That Wendy vide WhatsApp message dated 01.04.2023 (08:14:07) sent **Proforma Invoice No. GN20230401-9 dated 01.04.2023** for a total quantity of 28MT of Chinese Origin CPVC Resin (14MT each of J-700 Pipe grade @ 1250USD/MT and Z-50 Fitting Grade @ 1280USD/MT, with INCO Terms CIF Mundra), but he (Sh. Gaurav Ramani) did not import that time as there was change in domestic demand.

Extract of the WhatsApp Chat is as under:

From: 8613884706061@s.whatsapp.net CpvC Gaoxin Wendy

Attachments:

Title: PROFORMA INVOICE FOR GLORY-SHREEJI 28MT CPVC (GN.pdf)
 Size: 194313
 File name: PROFORMA INVOICE FOR GLORY-SHREEJI 28MT CPVC (GN.pdf)
 Path: https://img.whatsapp.net/v/62/7112/7440855298_7220479254503309_865390969551198398_n.enc?ccb=11-4&oh=01_AdTKW0yG3NjZ0nWUk2JnC3bsJ5VdNLhRFY2DDuGEWkQA&oe=644
 FFFBEAmms3-Hue
 PROFORMA INVOICE FOR GLORY-SHREEJI 28MT CPVC (GN.pdf)

Platform: Mobile

01-04-2023 08:14:07(UTC+0)

Source Info:
 samsung_SM-S908E_zip\data\data/com.whatsapp/databases/msgstore.db : 0x1FF4E72D
 (Table: message_message_media; Size: 624574464 bytes)
 samsung_SM-S908E_zip\data\data/com.whatsapp/databases/wa.db : 0x6941F (Table:
 wa_contacts; Size: 3444736 bytes)
 samsung_SM
 S908E_zip\data/media/0/Android/media/com.whatsapp/WhatsApp/Media/WhatsApp
 Documents/PROFORMA INVOICE FOR GLORY-SHREEJI 28MT CPVC (GN.pdf; (Size:
 194313 bytes)

Part of Ans 16 of my statement date 17-7-25

GLORY NEW MATERIALS PTE LTD

ISSUER: GLORY NEW MATERIALS PTE. LTD. ADD:60 PAYA LEBAR ROAD#1153, PAYA LEBAR SQUARE SINGAPORE (409051).		PROFORMA INVOICE	
TO: SHREEJI IMPEX SHREE SHAKTI NAGAR, STREET NO.4 NEAR JAIN DERASAR, KALAVAD ROAD, RAJKOT, GUJRAT, 360005, INDIA GAURAV RAMANI: +91 9725832727 IEC NUMBER: 2414007788 GSTIN:24ACPF54197P1Z4 EMAIL: shreejiimpex27@gmail.com		P/I NO.: GN20230401-9	DATE: 1 ST , APRIL, 2023
		TERMS OF PAYMENT 30% T/T IN ADVANCE 70% TT AGAINST THE COPY OF BL	
COMMODITY	DESCRIPTION OF GOODS	UNIT PRICE	AMOUNT
CPVC RESIN J-700 (PIPE GRADE) PACKED IN 25KG BAG WITHOUT PALLET	QUANTITY: 14.00 MT <u>(0.5*40FCL)</u>	CIF MUNDRA USD 1,250.00/ MT	USD17,500.00
CPVC RESIN Z-500 (FITTING GRADE) PACKED IN 25KG BAG WITHOUT PALLET	QUANTITY: 14.00 MT <u>(0.5*40FCL)</u>	CIF MUNDRA USD 1,280.00/ MT	USD17,920.00
TOTAL		QUAUNITY: 28.00 MT	USD35,420.00
TOTAL VALUE: USD35,420.00 SAY U.S. DOLLARS: THIRTY FIVE THOUSAND FOUR HUNDRED AND TWENTY ONLY.			
H.S. CODE: 39042100	ORIGIN: CHINA		
CAS NO.: 68648-82-8	INCOTERMS: CIF MUNDRA		
DELIVERY TIME: IMMEDIATE	PARTIAL/SHIPMENT: NOT ALLOWED		
SHIPPING MARKS: AS PER BUYER'S REQUIREMENTS			
INSPECTION: INSPECTION CERTIFICATE ISSUED BY MANUFACTURER			
DOLLAR ROUTE OF INWARD REMITTANCE			
CORRESPONDENT BANK: BANK OF AMERICA N.A.NEW YORK BRANCH 54/56A SWIFT BIC: BOFAUS3N BENEFICIARY BANK: ZHEJIANG CHOUZHOU COMMERCIAL BANK 57A SWIFT BIC: CZCBCN2X BENEFICIARY NAME(59A): GLORY NEW MATERIALS PTE LTD A/C NO (59A): NRA15628002010590000293 ADDRESS : NO.18,SHANGCHENG AVENUE ,YIWU ,ZHEJIANG PROVINCE			
BUY: SHREEJI IMPEX (stamp:)	SELLER: GLORY NEW MATERIALS PTE. LTD. (stamp:)		

GLORY NEW MATERIALS PTE LTD

*Seen
 17-7-25*

- g. That he did not know Wendy from past and did not have trust on her and hence he made her to make the payment through banking channel in China and he (Sh. Gaurav Ramani) received the equivalent INR amount in India in cash. He further stated that he bought only a few consignments from Glory New Materials Pte Ltd.
- h. That Commission charges which were over and above the prices disclosed in the chats and he (Sh. Gaurav Ramani) had to bear the cost of same for processing higher value invoices.
- i. He further re-iterated that although he admits committing overvaluation in the Import of Chinese Origin CPVC Resin to evade Anti-Dumping Duty, a lenient view may be taken as he had passed on the benefit and got only Rs. 5-8/Kg as profit margin.

STATEMENT DATED 10.09.2025 OF SH. GAURAV RAMANI:

10. Further, M/s Shreeji Impex was issued summons dated 26.08.2025 (**RUD-36**) and against the same, Sh. Gaurav Ramani, Partner, M/s Shreeji Impex appeared on 10.09.2025 and tendered his voluntary statement dated 10.09.2025 (**RUD-37**). Gist of the same is as under:

- i. On being asked details of the total extra remittance sent by M/s Shreeji Impex in overvalued imports of the Chinese origin CPVC Resin, he stated that he could not provide any such details regarding imports from the past, as he did not use to make record of the same. However, he stated that the extra payment sent to the overseas suppliers by him was used to be settled in around 10-15 days after receipt of CPVC resin in India
- ii. He further stated that remittance was sent by the foreign supplier through different persons and they used to contact him (Sh. Gaurav Ramani) to collect the amount, as his foreign supplier use to give his (Sh. Gaurav Ramani's) contact numbers to these agents who use to contact for balance amount.
- iii. That he used to pay 30% of the invoice amount (i.e. overvalued amount as shown in Bill of Entry) as advance through banking channels at the time of finalising the order and remaining 70% through banking channels, at the time of receiving Bill of Lading from the foreign suppliers. He further stated that the

differential amount was calculated as the difference between the invoice value (as shown in Bill of Entry) and the negotiated price and the foreign supplier used to charge 100-150 USD/MT as their commission for providing their services i.e. managing higher value invoices, booking containers & returning the extra amount in India.

- iv. On being shown WhatsApp Chat of his Mobile Number 9***** with mobile number 919***** i.e. contact saved as “**Vundan**” (as extracted from forensic analysis of mobile phone of Sh. Gaurav Ramani), Sh. Gaurav Ramani inter alia stated the following:
- a. That Sh. Vrundan Jiviya (saved as “Vundan” in phone) is related to him as Vrundan is his wife’s sister’s husband’s brother (i.e. Sh. Gaurav Ramani’s *Saadu*’s Brother)
 - b. Sh. Vrundan has a company named M/s Omikron Trionics which deals in import/trading of motors for curtains.
 - c. Sh. Vrundan asked him if he (S. Gaurav Ramani) had any USD in China as he (Sh. Vrundan) wanted to make some USD payments in China. Sh. Gaurav Ramani stated that owing to the overvaluation in the imports of Chinese CPVC Resin, he had some excess USD in China so he asked Sh. Vrundan as to how much USD payment need to be done. Sh. Vrundan replied that he wanted 10,000 USD each in two Chinese company’s account-one of them being NOVO (GUANGDONG) HIGH-TEC CO. LTD. as mentioned in his (Sh. Vrundan’s) message dated 22.12.2022 (06:36:00).

Extract of the WhatsApp Chat is as under:

From: 919409639928@s.whatsapp.net Vundan
2 alag alag account ma nakhvan thase
Platform: Mobile
22-12-2022 04:04:37(UTC+0)

Source Info:
samsung_SM-S908E.zip\data\data/com.whatsapp/databases/msgstore.db : 0x1E27B848 (Table: message; Size: 624574464 bytes)
samsung_SM-S908E.zip\data\data/com.whatsapp/databases/wa.db : 0x1627DB (Table: wa_contacts; Size: 3444736 bytes)

From: 919409639928@s.whatsapp.net Vundan
Deleted by the sender
Platform: Mobile
22-12-2022 04:18:40(UTC+0)

Source Info:
samsung_SM-S908E.zip\data\data/com.whatsapp/databases/msgstore.db : 0x1E27BF05 (Table: message; Size: 624574464 bytes)
samsung_SM-S908E.zip\data\data/com.whatsapp/databases/wa.db : 0x1627DB (Table: wa_contacts; Size: 3444736 bytes)

↩ Forwarded
From: 919409639928@s.whatsapp.net Vundan
NameNOVO (GUANGDONG) HIGH-TECH CO., LTD.
Swift CodeGDBKCN22XXX
Account number1212 0178 8140 000037 (For USD PAYMENT)
BankChina Guangfa Bank,
Platform: Mobile
Label: Forwarded
22-12-2022 06:36:00(UTC+0)

Source Info:
samsung_SM-S908E.zip\data\data/com.whatsapp/databases/msgstore.db : 0x1E120CEE (Table: message; Size: 624574464 bytes)
samsung_SM-S908E.zip\data\data/com.whatsapp/databases/wa.db : 0x1627DB (Table: wa_contacts; Size: 3444736 bytes)

From: 919409639928@s.whatsapp.net Vundan
10000 usd
Platform: Mobile
22-12-2022 06:36:06(UTC+0)

Source Info:
samsung_SM-S908E.zip\data\data/com.whatsapp/databases/msgstore.db : 0x1E120C99 (Table: message; Size: 624574464 bytes)
samsung_SM-S908E.zip\data\data/com.whatsapp/databases/wa.db : 0x1627DB (Table: wa_contacts; Size: 3444736 bytes)

- d. That against these payments, Sh. Vrundan made cash payment to Sh. Gaurav Ramani @ Rs. 82.92/USD [The exchange rate is mentioned in his (Sh. Gaurav Ramani's) message dated 22.12.2022 (06:39:35)]

Extract of the WhatsApp Chat is as under:



e. That he (Sh. Gaurav Ramani) vide messages dated 22.12.2022 (13:46:39) and (13:47:44) sent the receipts of payments made by his (Sh. Gaurav Ramani's) foreign supplier i.e. Winwell Industry Co. Ltd. to the Chinese Companies mentioned by Sh. Vrundan, wherein 10,000 USD each were transferred.

Extract of the WhatsApp Chat is as under:



f. That rates of Chinese CPVC Resin were high (i.e. more than the reference rate for applying Anti-Dumping Duty) till Sept-Oct 2022 and later it started coming down. During this period i.e. till Sept-Oct 2022, he did not receive any amount back from foreign suppliers and as the prices started coming down, the supplier was arranging a way to send the differential amount back to him in India in cash as he had some amount pending with the foreign supplier. He further stated that he used this amount to make the total payment of 20,000 USD, in the companies' accounts mentioned by Sh. Vrundan.

- v. That he had also adjusted around 14,060 USD in China to account of “Flysing Co. Ltd”, however, he did not remember for whom he had adjusted this amount in China. Further, this adjustment payment to China was also covered in his earlier statement dated 17.07.2025. That apart from these incidents, he had never got his balance amount adjusted in China and used to get the same in India in cash.
- vi. That these kinds of adjustments are made in China generally to settle the under-invoiced imports made by Importers in India from China, because only the undervalued amount (as reflected in their Bill of Entry) can be sent through the banking channels.

11. **RELEVANT LEGAL PROVISIONS:**

11.1 Legal provisions relevant to the present proceedings are:

- i. Various provisions of the Customs Act, 1962 as mentioned in the notice.
- ii. Various provisions of the Customs Tariff Act, 1975.
- iii. The Customs Valuation (Determination of Value of Imported Goods) Rules 2007 (the CVR-2007).

11.2 Further, some of the important legal provisions of *the Customs Act, 1962*, having particular relevance to the instant case are discussed below:

11.2.1 **Section 2: Definitions-** *In this Act, unless the context otherwise requires,*

(1) "adjudicating authority" means any authority competent to pass any order or decision under this Act, but does not include the Board, ² [Commissioner (Appeals)] or Appellate Tribunal;

(2) "assessment" means determination of the dutiability of any goods and the amount of duty, tax, cess or any other sum so payable, if any, under this Act or under the Customs Tariff Act, 1975 (51 of 1975) (hereinafter referred to as the Customs Tariff Act) or under any other law for the time being in force, with reference to-

(a) the tariff classification of such goods as determined in accordance with the provisions of the Customs Tariff Act;

(b) the value of such goods as determined in accordance with the provisions of this Act and the Customs Tariff Act;

(c) exemption or concession of duty, tax, cess or any other sum, consequent upon any notification issued therefor under this Act or under the Customs Tariff Act or under any other law for the time being in force;

(d) the quantity, weight, volume, measurement or other specifics where such duty, tax, cess or any other sum is leviable on the basis of the quantity, weight, volume, measurement or other specifics of such goods;
(e) the origin of such goods determined in accordance with the provisions of the Customs Tariff Act or the rules made thereunder, if the amount of duty, tax, cess or any other sum is affected by the origin of such goods;
(f) any other specific factor which affects the duty, tax, cess or any other sum payable on such goods, and includes provisional assessment, self-assessment, re-assessment and any assessment in which the duty assessed is nil ;]

(4) "bill of entry" means a bill of entry referred to in [section 46](#);

(14) "dutiabale goods" means any goods which are chargeable to duty and on which duty has not been paid;

(15) "duty" means a duty of customs leviable under this Act;

(16) "entry" in relation to goods means an entry made in a bill of entry, shipping bill or bill of export and includes the entry made under the regulations made under Section 84;

(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;

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

(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;

(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;

(33) "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;

(41) "value", in relation to any goods, means the value thereof determined in accordance with the provisions of sub-section (1) or sub-section (2) of Section 14;

.....

11.2.2 **Section 12- Dutiable goods:**

(1) Except as otherwise provided in this Act, or any other law for the time being in force, duties of customs shall be levied at such rates as may be specified under the Customs Tariff Act, 1975 (51 of 1975), or any other law for the time being in force, on goods imported into, or exported from, India.

(2) The provisions of sub-section (1) shall apply in respect of all goods belonging to Government as they apply in respect of goods not belonging to Government.

11.2.3 **Section 14- Valuation of goods:**

(1) For the purposes of the Customs Tariff Act, 1975 (51 of 1975), or any other law for the time being in force, the value of the imported goods and export goods shall be the transaction value of such goods, that is to say, the price actually paid or payable for the goods when sold for export to India for delivery at the time and place of importation, or as the case may be, for export from India for delivery at the time and place of exportation, where the buyer and seller of the goods are not related and price is the sole consideration for the sale subject to such other conditions as may be specified in the rules made in this behalf:

Provided that such transaction value in the case of imported goods shall include, in addition to the price as aforesaid, any amount paid or payable for costs and services, including commissions and brokerage, engineering, design work, royalties and licence fees, costs of transportation to the place of importation, insurance, loading, unloading and handling charges to the extent and in the manner specified in the rules made in this behalf:

Provided further that the rules made in this behalf may provide for

(i) the circumstances in which the buyer and the seller shall be deemed to be related;

(ii) the manner of determination of value in respect of goods when there is no sale, or the buyer and the seller are related, or price is not the sole consideration for the sale or in any other case;

(iii) the manner of acceptance or rejection of value declared by the importer or exporter, as the case may be, where the proper officer has reason to doubt the truth or accuracy of such value, and determination of value for the purposes of this section:

(iv) the additional obligations of the importer in respect of any class of imported goods and the checks to be exercised, including the circumstances and manner of exercising thereof, as the Board may specify, where, the Board has reason to believe that the value of such goods may not be declared truthfully or accurately, having regard to the trend of declared value of such goods or any other relevant criteria]

Provided also that such price shall be calculated with reference to the rate of exchange as in force on the date on which a bill of entry is presented under section 46, or a shipping bill of export, as the case may be, is presented under section 50.

(2) Notwithstanding anything contained in sub-section (1), if the Board is satisfied that it is necessary or expedient so to do, it may, by notification in the Official Gazette, fix tariff values for any class of imported goods or export goods, having regard to the trend of value of such or like goods, and where any such tariff values are fixed, the duty shall be chargeable with reference to such tariff value.

Explanation: For the purposes of this section -

(a) "rate of exchange" means the rate of exchange -

(i) determined by the Board, or

(ii) ascertained in such manner as the Board may direct, for the conversion of Indian currency into foreign currency or foreign currency into Indian currency;

(b) "foreign currency" and "Indian currency" have the meanings respectively assigned to them in clause (m) and clause (q) of section 2 of the Foreign Exchange Management Act, 1999 (42 of 1999).

11.2.4 Section 17- Assessment of duty:

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

(2) The proper officer may verify the entries made under section 46 or section 50 and the self-assessment of goods referred to in sub-section (1) and for this purpose, examine or test any imported goods or export goods or such part thereof as may be necessary.

Provided that the selection of cases for verification shall primarily be on the basis of risk evaluation through appropriate selection criteria.

(3) For the purposes of verification under sub-section (2), the proper officer may require the importer, exporter or any other person to produce any document or information, whereby the duty leviable on the imported goods or export goods, as the

case may be, can be ascertained and thereupon, the importer, exporter or such other person shall produce such document or furnish such information.

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

(5) Where any re-assessment done under sub-section (4) is contrary to the self-assessment done by the importer or exporter and in cases other than those where the importer or exporter, as the case may be, confirms his acceptance of the said re-assessment in writing, the proper officer shall pass a speaking order on the re-assessment, within fifteen days from the date of re-assessment of the bill of entry or the shipping bill, as the case may be.

...

11.2.5 Section 28- Recovery of duties not levied or not paid or short-levied or short-paid or erroneously refunded:

(1) ...

(2) ...

(3) ...

(4) Where any duty has not been levied or not paid or has been short-levied or short-paid or erroneously refunded, or interest payable has not been paid, part-paid or erroneously refunded, by reason of, -

(a) collusion; or

(b) any willful mis-statement; or

(c) suppression of facts,

by the importer or the exporter or the agent or employee of the importer or exporter, the proper officer shall, within five years from the relevant date, serve notice on the person chargeable with duty or interest which has not been so levied or not paid or which has been so short-levied or short-paid or to whom the refund has erroneously been made, requiring him to show cause why he should not pay the amount specified in the notice.

...

11.2.6 Section 28AA-Interest on delayed payment of duty:

(1) Notwithstanding anything contained in any judgment, decree, order or direction of any court, Appellate Tribunal or any authority or in any other provision of this Act or the rules made thereunder, the person, who is liable to pay duty in accordance with the provisions of section 28, shall, in addition to such duty, be liable to pay interest, if

any, at the rate fixed under sub-section (2), whether such payment is made voluntarily or after determination of the duty under that section.

(2) Interest at such rate not below ten per cent. and not exceeding thirty-six per cent. per annum, as the Central Government may, by notification in the Official Gazette, fix, shall be paid by the person liable to pay duty in terms of section 28 and such interest shall be calculated from the first day of the month succeeding the month in which the duty ought to have been paid or from the date of such erroneous refund, as the case may be, up to the date of payment of such duty.

(3)...

11.2.7 Section 46-Entry of goods on importation:

(1) The importer of any goods, other than goods intended for transit or transshipment, shall make entry thereof by presenting electronically on the customs automated system] to the proper officer a bill of entry for home consumption or warehousing in such form and manner as may be prescribed:

***Provided** that the Principal Commissioner of Customs or Commissioner of Customs may, in cases where it is not feasible to make entry by presenting electronically on the customs automated system, allow an entry to be presented in any other manner:*

***Provided** further that if the importer makes and subscribes to a declaration before the proper officer, to the effect that he is unable for want of full information to furnish all the particulars of the goods required under this sub-section, the proper officer may, pending the production of such information, permit him, previous to the entry thereof (a) to examine the goods in the presence of an officer of customs, or (b) to deposit the goods in a public warehouse appointed under section 57 without warehousing the same.*

(2) Save as otherwise permitted by the proper officer, a bill of entry shall include all the goods mentioned in the bill of lading or other receipt given by the carrier to the consignor.

(3) The importer shall present the bill of entry under sub-section (1) before the end of the day (including holidays) preceding the day on which the aircraft or vessel or vehicle carrying the goods arrives at a customs station at which such goods are to be cleared for home consumption or warehousing:

***Provided** that the Board may, in such cases as it may deem fit, prescribe different time limits for presentation of the bill of entry, which shall not be later than the end of the day of such arrival:*

Provided further that a bill of entry may be presented at any time not exceeding thirty days prior to the expected arrival of the aircraft or vessel or vehicle by which the goods have been shipped for importation into India:

Provided also that where the bill of entry is not presented within the time so specified and the proper officer is satisfied that there was no sufficient cause for such delay, the importer shall pay such charges for late presentation of the bill of entry as may be prescribed.

(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, and such other documents relating to the imported goods as may be prescribed.

(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.*

(5) If the proper officer is satisfied that the interests of revenue are not prejudicially affected and that there was no fraudulent intention, he may permit substitution of a bill of entry for home consumption for a bill of entry for warehousing or vice versa.

11.2.8 Section 111-Confiscation of Improperly Imported goods:

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

(a) ...;

(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;

11.2.9 Section 112- Penalty for improper importation of goods, etc.:

Any person, -

(a) who, in relation to any goods, does or omits to do any act which act or omission would render such goods liable to confiscation under section 111, or abets the doing or omission of such an act, or

(b) who acquires possession of or is in any way concerned in carrying, removing, depositing, harbouring, keeping, concealing, selling or purchasing, or in any other

manner dealing with any goods which he knows or has reason to believe are liable to confiscation under section 111,

shall be liable, -

(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:

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 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 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 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.

11.2.10 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:

Provided that where such duty or interest, as the case may be, 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 the 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 duty or interest, as the case may be, so determined:

...

Provided also that where any penalty has been levied under this section, no penalty shall be levied under section 112 or section 114.

Explanation ...

11.2.11 Section 114AA- Penalty for use of false and incorrect material:

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

11.2.12 Section 124- Issue of show cause notice before confiscation of goods, etc.:

No order confiscating any goods or imposing any penalty on any person shall be made under this Chapter unless the owner of the goods or such person—

(a) is given a notice in writing with the prior approval of the officer of Customs not below the rank of an Assistant Commissioner of Customs, informing him of the grounds on which it is proposed to confiscate the goods or to impose a penalty;

(b) is given an opportunity of making a representation in writing within such reasonable time as may be specified in the notice against the grounds of confiscation or imposition of penalty mentioned therein; and

(c) is given a reasonable opportunity of being heard in the matter:

Provided that the notice referred to in clause (a) and the representation referred to in clause (b) may, at the request of the person concerned be oral.

Provided further that notwithstanding issue of notice under this section, the proper officer may issue a supplementary notice under such circumstances and in such manner as may be prescribed.

11.3 Customs Valuation (Determination of Value of Imported Goods) Rules, 2007

1. Short title, commencement and application.-

*(1) These rules may be called the **Customs Valuation (Determination of Value of Imported Goods) Rules, 2007.***

...

(3) They shall apply to imported goods.

...

3. Determination of the method of valuation.-

(1) Subject to rule 12, the value of imported goods shall be the transaction value adjusted in accordance with provisions of rule 10;

...

(2) Value of imported goods under sub-rule (1) shall be accepted:

Provided...

(4) if the value cannot be determined under the provisions of sub-rule (1), the value shall be determined by proceeding sequentially through rule 4 to 9.

4. Transaction value of identical goods.

(1)(a) Subject to the provisions of rule 3, the value of imported goods shall be the transaction value of identical goods sold for export to India and imported at or about the same time as the goods being valued

...

5. Transaction value of similar goods.

(1) Subject to the provisions of rule 3, the value of imported goods shall be the transaction value of similar goods sold for export to India and imported at or about the same time as the goods being valued

....

6. Determination of value where value can not be determined under rules 3, 4 and 5. -
If the value of imported goods cannot be determined under the provisions of rules 3, 4 and 5, the value shall be determined under the provisions of rule 7 or, when the value cannot be determined under that rule, under rule 8.

...

12. Rejection of declared value. –

(1) When the proper officer has reason to doubt the truth or accuracy of the value declared in relation to any imported goods, he may ask the importer of such goods to furnish further information including documents or other evidence and if, after receiving such further information, or in the absence of a response of such importer, the proper officer still has reasonable doubt about the truth or accuracy of the value so declared, it shall be deemed that the transaction value of such imported goods cannot be determined under the provisions of sub-rule (1) of rule 3.

(2) At the request of an importer, the proper officer, shall intimate the importer in writing the grounds for doubting the truth or accuracy of the value declared in relation to goods imported by such importer and provide a

reasonable opportunity of being heard, before taking a final decision under sub-rule (1).

Explanation.-

(1) For the removal of doubts, it is hereby declared that:

(i) This rule by itself does not provide a method for determination of value, it provides a mechanism and procedure for rejection of declared value in cases where there is reasonable doubt that the declared value does not represent the transaction value; where the declared value is rejected, the value shall be determined by proceeding sequentially in accordance with rules 4 to 9.

...

11.4 Section 9A of Customs Tariff Act, 1975- Anti- dumping duty on dumped articles:

(1) ...

(4) The anti-dumping duty chargeable under this section shall be in addition to any other duty imposed under this Act or any other law for the time being in force.

...

(8) The provisions of the Customs Act, 1962 (52 of 1962) and the rules and regulations made thereunder, including those relating to the date for determination of rate of duty, assessment, non-levy, short levy, refunds, interest, appeals, offences and penalties shall, as far as may be, apply to the duty chargeable under this section as they apply in relation to duties leviable under that Act.

11.5 Advance Authorisation Scheme:

*The Advance Authorisation Scheme is an Indian export-promotion scheme that allows duty-free import of raw materials, components, and fuel needed to manufacture export products. This scheme helps Indian exporters by reducing the cost of inputs, making their products more competitive internationally. **Key features include duty exemptions on Basic Customs Duty, IGST, Anti-dumping and other duties**, while requiring exporters to fulfil an export obligation within a specified period, typically with a minimum value addition.*

***11.5.1** Notification No. 21/2015-Cus dated 01st April 2015 provides exemption, to materials imported under Advance Authorisation (for deemed export issued by the Regional Authority in terms of paragraph 4.05 (c) (iii) of the*

Foreign Trade Policy permitting import of the said materials), from the whole of the duty of customs leviable thereon under the First Schedule to the Customs Tariff Act, 1975 and from the whole of the additional duty leviable thereon under sub sections (1), (3) and (5) of section 3, safeguard duty leviable thereon under section 8B, countervailing duty leviable thereon under section 9 and anti-dumping duty leviable thereon under section 9A.

11.6 Notification No. 05/2020-Customs(ADD)

“G.S.R. --(E). – Whereas, in the matter of import of ‘Chlorinated Polyvinyl Chloride Resin (CPVC)-whether or not further processed into compound’ (hereinafter referred to as the subject goods), falling under heading 3904 of the First Schedule to the Customs Tariff Act, 1975 (51 of 1975) (hereinafter referred to as the said Customs Tariff Act), originating in, or exported from China PR and Korea RP (hereinafter referred to as the subject countries) and imported into India, the designated authority vide its preliminary findings No. 6/3/2019 DGTR, dated the 12th July, 2019, published in the Gazette of India, Extraordinary, Part I, Section 1, dated the 12th July, 2019, had recommended imposition of provisional anti dumping duty on the imports of subject goods, originating in or exported from subject countries;

And whereas, on the basis of aforesaid findings of the designated authority, the Central Government had imposed provisional anti-dumping duty on the subject goods vide notification of the Government of India in the Ministry of Finance (Department of Revenue), No. 33/2019- Customs (ADD), dated the 26th August, 2019, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i) vide number G. S. R. 600 (E), dated the 26th August, 2019;

And whereas, the designated authority in its final findings vide notification No. 6/3/2019- DGTR, dated the 19th February, 2020, published in the Gazette of India, Extraordinary, Part I, Section 1, dated the 19th February, 2020, has come to conclusion that-

- 1. (i) the product under consideration has been exported to India from the subject countries below normal value;*
- 2. (ii) such dumped imports of the subject goods from the subject countries have caused material retardation to the establishment of the domestic industry;*

and has recommended imposition of definitive anti-dumping duty equal to the lesser of the margin of dumping and the margin of injury, so as to remove the injury to the domestic industry;

Now, therefore, in exercise of the powers conferred by sub-sections (1) and (5) of section 9A of the said Customs Tariff Act, read with rules 18 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 final findings of the designated authority, hereby imposes on the subject goods, the description of which is specified in column (3) of the Duty Table below, falling under tariff items of the First Schedule to the said 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), and 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), having specifications as specified in the corresponding entry in column (7), and imported into India, a definitive anti-dumping duty at the rate equal to the difference between the landed value of the subject goods and the amount, currency and per unit of measurement as specified in the corresponding entry in column (8) provided that the landed value is less than the amount indicated in column (8), of the said Duty Table:-

S. No.	HS Code	Description of Goods	Country of Origin	Country of Export	Producer	Specification	Amount (USD/MT)
1	2	3	4	5	6	7	8
1A	3904 10 10; 3904 10 20; 3904 10 90; 3904 21 00; 3904 22 00; 3904 90 10; 3904 90 90	Chlorinated Polyvinyl Chloride Resin (CPVC) – whether or not further processed into compound	China PR	Any country including China PR	Shandong Gaoxin Chemical Co Ltd	CPVC Resin	2,087
1B	Same as above	Same as above	China PR	Any country including China PR	Same	CPVC Compound	2,717
2A	Same as above	Same as above	China PR	Any country including China	Shandong Pujie Rubber and Plastic	CPVC Resin	2,053

				<i>PR</i>	<i>Co Ltd</i>		
<i>2B</i>	<i>Same as above</i>	<i>Same as above</i>	<i>China PR</i>	<i>Any country including China PR</i>	<i>Same</i>	<i>CPVC Compound</i>	<i>2,853</i>
<i>3A</i>	<i>Same as above</i>	<i>Same as above</i>	<i>China PR</i>	<i>Any country including China PR</i>	<i>Shandong Xiangsheng New Materials Technology Co Ltd</i>	<i>CPVC Resin</i>	<i>2,045</i>
<i>3B</i>	<i>Same as above</i>	<i>Same as above</i>	<i>China PR</i>	<i>Any country including China PR</i>	<i>Same</i>	<i>CPVC Compound</i>	<i>2,853</i>
<i>4A</i>	<i>Same as above</i>	<i>Same as above</i>	<i>China PR</i>	<i>Any country including China PR</i>	<i>Weifang Sundow Chemical Co Ltd</i>	<i>CPVC Resin</i>	<i>2,025</i>
<i>4B</i>	<i>Same as above</i>	<i>Same as above</i>	<i>China PR</i>	<i>Any country including China PR</i>	<i>Same</i>	<i>CPVC Compound</i>	<i>2,853</i>
<i>5A</i>	<i>Same as above</i>	<i>Same as above</i>	<i>China PR</i>	<i>Any country including China PR</i>	<i>Shandong Xuye New Materials Co Ltd</i>	<i>CPVC Resin</i>	<i>2,057</i>
<i>5B</i>	<i>Same as above</i>	<i>Same as above</i>	<i>China PR</i>	<i>Any country including China PR</i>	<i>Same</i>	<i>CPVC Compound</i>	<i>2,657</i>

6A	<i>Same as above</i>	<i>Same as above</i>	<i>China PR</i>	<i>Any country including China PR</i>	<i>Any other producer not mentioned above</i>	<i>CPVC Resin</i>	<i>2,161</i>
6B	<i>Same as above</i>	<i>Same as above</i>	<i>China PR</i>	<i>Any country including China PR</i>	<i>Same</i>	<i>CPVC Compound</i>	<i>2,853</i>
7A	<i>Same as above</i>	<i>Same as above</i>	<i>Any country other than China PR & Korea RP</i>	<i>China PR</i>	<i>Any producer</i>	<i>CPVC Resin</i>	<i>2,161</i>
7B	<i>Same as above</i>	<i>Same as above</i>	<i>Any country other than China PR & Korea RP</i>	<i>China PR</i>	<i>Same</i>	<i>CPVC Compound</i>	<i>2,853</i>
8A	<i>Same as above</i>	<i>Same as above</i>	<i>Korea RP</i>	<i>Any country including Korea RP</i>	<i>Any producer</i>	<i>CPVC Resin</i>	<i>2,024</i>
8B	<i>Same as above</i>	<i>Same as above</i>	<i>Korea RP</i>	<i>Any country including Korea RP</i>	<i>Same</i>	<i>CPVC Compound</i>	<i>2,853</i>
9A	<i>Same as above</i>	<i>Same as above</i>	<i>Any country other than China PR & Korea</i>	<i>Korea RP</i>	<i>Any producer</i>	<i>CPVC Resin</i>	<i>2,024</i>

			<i>RP</i>				
<i>9B</i>	<i>Same as above</i>	<i>Same as above</i>	<i>Any country other than China PR & Korea RP</i>	<i>Korea RP</i>	<i>Same</i>	<i>CPVC Compound</i>	<i>2,853</i>

2. The anti-dumping duty imposed under this notification shall be effective for a period of 5 years (unless revoked, amended or superseded earlier) from the date of imposition of the provisional anti-dumping duty, that is, the 26th August, 2019 and shall be payable in Indian currency:

Provided that the said anti-dumping duty shall not be levied for the period commencing from the date of the lapse of the provisional anti-dumping duty, that is the 26th February, 2020 up to the preceding day of the publication of this notification in the Official Gazette.

Explanation 1.- 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.

Explanation 2. - The landed value of imports for the purpose of this notification shall be the assessable value as determined by the Customs under Customs Act, 1962 and applicable level of customs duties except duties levied under Section 3, 8B, 9, 9A of the said Customs Tariff Act.”

12. MODUS OPERANDI/SUMMARY OF INVESTIGATION:

From scrutiny of the statements of various persons, and analysis of various evidences unearthed during the course of investigation, as presented hereinabove, it appears, inter-alia, that:

12.1 Sh. Gaurav Ramani, Partner, M/s Shreeji Impex was the mastermind behind the evasion of Anti-Dumping Duty on the import of Chinese origin CPVC Resin by M/s Shreeji

Impex. He had overall control over the partnership firm and all the decision in all aspects were taken by him.

12.2 M/s Shreeji Impex imported Chinese origin CPVC Resin and cleared the same for Home consumption during the time period 2021-2024. The prices of Chinese origin CPVC Resin declared by M/s Shreeji Impex in the Bills of Entry were analysed with the contemporary imports of Chinese origin CPVC Resin during the period. It was revealed that the prices declared by M/s Shreeji Impex in the Bills of Entry was contrary to the trend of the prices of imports of Chinese origin CPVC Resin made under Advance Authorisation.

12.3 Sh. Gaurav Ramani, Partner, M/s Shreeji Impex *vide* various voluntary statements recorded under Section 108 of the Customs Act, 1962 admitted that in respect of Chinese origin CPVC Resin imported by M/s Shreeji Impex, the prices declared before the Indian Customs were higher than the actual prevalent international market price. He also admitted that he used to get the differential amount back in India. The same was also corroborated through various evidences unearthed during the course of investigation.

12.4 M/s Shreeji Impex routed the consignments through trader-exporters based in Hongkong/ Singapore, and had procured invoices at inflated prices, whereas the actual price was much less as per the prevalent market prices reflected in the imports under Advance Authorisation.

12.5 Further, as per the evidences unearthed during the course of investigation & the voluntary statements of various persons, it is established that M/s Shreeji Impex use to sell the Imported Chinese origin CPVC Resin in the Indian domestic market at an inflated price and used to receive the inflated portion of the CPVC Resin sold, in cash, from the buyers. The actual prices of Chinese CPVC resin were in the range of the import prices of Chinese CPVC Resin imported by various other Importers under Advance Authorisation scheme, during the period under investigation.

12.6 M/s Shreeji Impex by their various acts, as aforesaid, appear to have deliberately overvalued and appear to have purposefully mis-declared the prices of Chinese Origin CPVC Resin so as to evade payment of Anti-Dumping Duty. Thus, the Anti-Dumping Duty so evaded by reason of collusion, mis-declaration and suppression of facts, is liable to be demanded and recovered from M/s Shreeji Impex for their imports in terms of the extended

period provisions of Section 28(4) of the Customs Act, 1962 read with Section 9A of the Customs Tariff Act, 1975, along with interest under Section 28AA of Customs Act, 1962.

13. **CONFISCATION:** As per the provisions of Section 46 of the Customs Act, 1962, the importer while presenting a Bill of Entry, is required to make and subscribe to a declaration as to the truth of the contents of such Bill of Entry. Further, as per the provisions of Rule 11 of the CVR, 2007, the importer shall furnish a declaration disclosing full and accurate details relating to the value of imported goods. However, in the present case, M/s Shreeji Impex had deliberately declared artificially inflated values to evade payment of Anti-Dumping Duty. Accordingly, the impugned goods i.e. Chinese origin CPVC Resin imported by way of overvaluation by M/s Shreeji Impex are liable to confiscation under Section 111(m) of the Customs Act, 1962.

14. **REJECTION OF DECLARED VALUE:**

14.1 On scrutiny of Import data of impugned goods i.e. Chinese origin CPVC Resin by the importers importing under Advance Authorisation, it appears that the import prices declared by Shreeji Impex for Chinese origin CPVC resin, are not the actual Transaction Value but are artificially inflated values presented before the Indian Customs with an intent to evade Anti-Dumping Duty. It appears that the said declared values cannot be the transaction value thereof in the normal course of international trade in terms of section 14(1) of the Customs Act, 1962, for the following reasons:

- i. The impugned goods, i.e. Chinese origin CPVC Resin, were imported in India under Advance Authorisation at much lower prices which seem to be the actual price of the impugned goods in normal course of international trade, as imports made under the Advance Authorization scheme had no motivation to engage in over-invoicing, given the duty exemptions associated with the scheme.
- ii. The digital evidences recovered from the digital devices of Sh. Gaurav Ramani, Partner, M/s Shreeji Impex, in the form WhatsApp Chats/messages substantiate that the actual prices of the impugned goods i.e. Chinese origin CPVC Resin were much lower than the prices declared before the Indian Customs in the Bills of Entry filed by M/s Shreeji Impex, which are detailed in Annexure A-1 of this Investigation Report.
- iii. It appears from the various digital evidences recovered during the investigation that Sh. Gaurav Ramani, Partner, M/s Shreeji Impex knew that if the actual price

of impugned goods i.e. Chinese origin CPVC Resin were filed before Indian Customs, they would be liable to pay a larger amount of Anti-Dumping Duty. Accordingly, M/s Shreeji Impex, through their overseas suppliers, managed invoices at prices more than the actual prevailing prices.

- iv. It appears from the various digital evidences recovered during the investigation that M/s Shreeji Impex sold the impugned goods i.e. Chinese origin CPVC Resin in the domestic market at higher than actual values, and settled the trade using cash transactions. It is evident that the same was done to align the prices of Resin sold to that of Resin imported by way of overvaluation, and the same was also admitted by the Importer. The rate at which he sold the imported CPVC resin domestically varied with the actual price of Chinese origin CPVC resin. When internationally prices were high he sold imported CPVC resin at higher prices but when the prices reduced he sold them domestically at a lower price but still billed the buyers at a higher price.
- v. Further, Sh. Gaurav Ramani, Partner, M/s Shreeji Impex in his statements recorded under section 108 of the Customs Act, 1962, admitted that they committed overvaluation in the imports of the impugned goods i.e. Chinese origin CPVC Resin with an intent to evade Anti-Dumping Duty.

14.2 Consequently, the values declared in the Bills of entry in respect of the impugned goods i.e. Chinese origin CPVC Resin imported by M/s Shreeji Impex (details as per Annexure A-1 of this Investigation Report) appears to be liable for rejection in terms of the provisions of Rule 12 of the Customs Valuation (Determination of value of Imported Goods) Rules, 2007 (hereinafter referred as "CVR 2007") read with section 14 of the Customs Act, 1962 and the same is required to be re-determined as per the provisions laid down in the CVR, 2007.

15. RE-DETERMINATION OF TRANSACTION VALUE:

15.1 In order to re-determine the value of the impugned goods i.e. Chinese origin CPVC Resin imported by M/s Shreeji Impex, which have been detailed in Annexure A-1 of this Investigation Report, recourse has to be made to the provisions of CVR, 2007. As per Rule 3(1) of the CVR, 2007, subject to Rule 12, the value of the imported goods shall be the Transaction Value.

15.2 Further, Rule 3(4) of Customs Valuation (Determination of value of imported goods) Rules, 2007 provides that if the value cannot be determined under the provisions of Rule 3(1), the value shall be determined by proceeding sequentially through rule 4 to 9. Having proposed rejection of value under Rule 12, the value of the impugned goods is proposed to be re-determined as discussed below:

15.3 Rule 4 of the CVR, 2007 provides for re-determination of value on the basis of Transaction Value of identical goods. For the ease of reference, Rule 4 is reproduced hereunder:

(1)(a) Subject to the provisions of rule 3, the value of imported goods shall be the transaction value of identical goods sold for export to India and imported at or about the same time as the goods being valued:

Provided that such transaction value shall not be the value of the goods provisionally assessed under section 18 of the Customs Act, 1962.

(b) In applying this rule; the transaction value of identical goods in a sale at the same commercial level and in substantially the same quantity as the goods being valued

(c) Where no sale referred to in clause (b) of sub-rule (1), is found, the transaction value of identical goods sold at a different commercial level or in different quantities or both, adjusted to take account of the difference attributable to commercial level or to the quantity or both, shall be used, provided that such adjustments shall be made on the basis of demonstrated evidence which clearly establishes the reasonableness and accuracy of the adjustments, whether such adjustment leads to an increase or decrease in the value.

(2) Where the costs and charges referred to in sub-rule (2) of rule 10 of these rules are included in the transaction value of identical goods, an adjustment shall be made, if there are significant differences in such costs and charges between the goods being valued and the identical goods in question arising from differences in distances and means of transport.

(3) In applying this rule, if more than one transaction value of identical goods is found, the lowest such value shall be used to determine the value of imported goods.

15.3.1 Rule 5 of the CVR, 2007 provides for re-determination of value on the basis of Transaction Value of similar goods. For the ease of reference, Rule 5 is reproduced hereunder:

(1) Subject to the provisions of rule 3, the value of imported goods shall be the transaction value of similar goods sold for export to India and imported at or about the same time as the goods being valued:

Provided that such transaction value shall not be the value of the goods provisionally assessed under section 18 of the Customs Act, 1962.

(2) The provisions of clauses (b) and (c) of sub-rule (1), sub-rule (2) and sub-rule (3), of rule 4 shall, mutatis mutandis, also apply in respect of similar goods.

15.3.2 Further, as per Rule 2(1)(d) of the CVR, 2007, '**identical goods**' means imported goods-

(i) which are same in all respects, including physical characteristics, quality and reputation as the goods being valued except for minor differences in appearance that do not affect the value of the goods,

(ii) produced in the country in which the goods being valued were produced, and

(iii) produced by the same person who produced the goods, or where no such goods are available, goods produced by a different person,

but shall not include imported goods where engineering, development work, art work, design work, plan or sketch undertaken in India were completed directly or indirectly by the buyer on these imported goods free of charge or at a reduced cost for use in connection with the production and sale for export of these imported goods;

15.3.3 Further, as per Rule 2(1)(f) of the CVR, 2007, '**similar goods**' means imported goods-

(i) which although not alike in all respects, have like characteristics and like component materials which enable them to perform the same functions and to be commercially interchangeable with the goods being valued having regard to the quality, reputation and the existence of trade mark;

(ii) produced in the country in which the goods being valued were produced; and

(iii) produced by the same person who produced the goods being valued, or where no such goods are available, goods produced by a different person,

but shall not include imported goods where engineering, development work, art work, design work, plan or sketch undertaken in India were completed directly or indirectly by the buyer on these imported goods free of charge or at a reduced cost for use in connection with the production and sale for export of these imported goods;

15.4 **Identification of Identical or Similar Goods:**

15.4.1 The impugned goods imported by M/s Shreeji Impex i.e. Chinese origin CPVC Resin were not in all instances manufactured by the same producer as the Chinese CPVC Resin imported under Advance Authorisation. Moreover, import quantities of the impugned goods are also not exactly the same as that of imports under Advance Authorisation. Hence resort could not be made to redetermination of value under Rule 4 of CVR, 2007 as there are no identical goods (as required under Rule 2(1)(d) of the CVR, 2007) vis-à-vis the impugned goods.

15.4.2 From the Import data it was noticed that the import of impugned goods i.e. Chinese origin CPVC Resin in the pre-ADD period i.e. prior to the applicability of Anti-Dumping Duty was in similar price ranges for all imports irrespective of the fact if the imports were done under Advance Authorisation or after paying the duty for home consumption. However, after applicability of Anti-Dumping Duty on the impugned goods, the import price of imports under duty paid imports saw an increase while imports under Advance Authorisation were at comparatively lower prices.

15.4.3 Further, Sh. Gaurav Ramani, Partner, M/s Shreeji Impex in his statements recorded under section 108 of the Customs Act, 1962, admitted that there are mainly 2 types of resins i.e. Pipe grade and Fitting grade and that within a similar CPVC Resin grade i.e. Pipe grade or Fitting grade, the prices of Chinese CPVC Resin of all Chinese producers remain in the similar range, with difference of 5-10% only, owing to availability. He also mentioned that big Chinese manufacturers like Shandong Gaoxin Chemical Co. Ltd. & Shandong XiangSheng Plastic Industry Co. Ltd. (Brand- SunEight) have similar qualities of CPVC Resin.

15.4.4 Further, contemporaneous imports of Chinese origin CPVC Resin was analysed and it was found that Import of Chinese origin CPVC Resin was done under Advance Authorisation

Scheme at a much lower prices (as compared to prices declared by M/s Shreeji Impex), and the Advance Authorisation import prices (Inco terms-CIF) were also comparable to the CIF prices found in the digital evidences recovered during the course of this investigation.

15.4.5 Hence for the purpose of redetermination of transaction value of Chinese origin CPVC Resin imported by M/s Shreeji Impex, the same grade Chinese origin CPVC Resin i.e. Pipe grade and Fitting grade, imported under Advance Authorisation scheme can be treated as “*similar goods*” as defined under Rule 2(1)(f) of the CVR, 2007, and redetermination of transaction value can be done under Rule 5 of CVR, 2007.

15.5 Such contemporaneous imports of similar goods (Nearest Bill of Entry under Advance Authorisation- CIF) for each of the Bills of Entry of M/s Shreeji Impex have been identified for the extended period and same has been tabled below:

(TABLE-3)

S. No.	CPV C Resin Grade	Imports made by M/s Shreeji Impex					Import of Similar Goods under Advance Authorisation				
		Port Code	Bill of Entry No.	Bill of Entry Date	Quantity (MT)	Unit Price (USD/MT)	Port Code	Bill of Entry No.	Bill of Entry Date	Quantity (MT)	Unit Price (USD/MT)
1	Fitting	INMUN 1	231912 1	27-02-2024	28	2010	INMUN 1	330463 0	02-05-2024	168	1119.8
2	Pipe	INMUN 1	231912 1	27-02-2024	28	2010	INMUN 1	969026 3	16-01-2024	56	1050
3	Fitting	INMUN 1	222410 1	20-02-2024	28	2010	INMUN 1	907897 3	05-12-2023	37	1130
4	Pipe	INMUN 1	222410 1	20-02-2024	28	2010	INMUN 1	969026 3	16-01-2024	56	1050
5	Fitting	INMUN 1	209637 5	11-02-2024	28	2010	INMUN 1	907897 3	05-12-2023	37	1130
6	Pipe	INMUN 1	209637 5	11-02-2024	28	2010	INMUN 1	969026 3	16-01-2024	56	1050
7	Fitting	INMUN 1	965466 4	13-01-2024	28	2010	INMUN 1	907897 3	05-12-2023	37	1130
8	Pipe	INMUN 1	965466 4	13-01-2024	28	2010	INMUN 1	968959 2	16-01-2024	84	1050
9	Fitting	INMUN 1	940142 8	26-12-2023	18	2010	INMUN 1	907897 3	05-12-2023	37	1130
10	Pipe	INMUN 1	940142 8	26-12-2023	10	2010	INMUN 1	929398 4	18-12-2023	112	1040
11	Fitting	INMUN 1	907341 8	05-12-2023	28	2010	INMUN 1	907897 3	05-12-2023	37	1130
12	Fitting	INMUN 1	877025 3	15-11-2023	56	2010	INMUN 1	874199 1	12-11-2023	56	1150
13	Pipe	INMUN 1	854599 1	31-10-2023	56	2010	INMUN 1	854687 8	31-10-2023	111	1110
14	Pipe	INMUN 1	823522 6	10-10-2023	112	2010	INMUN 1	813710 1	04-10-2023	55.5	1129
15	Fitting	INMUN 1	780126 5	12-09-2023	28	2010	INMUN 1	767607 2	04-09-2023	56	1130
16	Pipe	INMUN 1	755426 1	27-08-2023	28	2010	INMUN 1	736382 9	16-08-2023	111	1129
17	Fitting	INMUN 1	755426 1	27-08-2023	28	2010	INMUN 1	767607 2	04-09-2023	56	1130

18	Pipe	INMUN 1	736066 8	15-08- 2023	56	2010	INMUN 1	736382 9	16-08- 2023	111	1129
19	Fittin g	INMUN 1	736066 8	15-08- 2023	28	2010	INMUN 1	767607 2	04-09- 2023	56	1130
20	Pipe	INMUN 1	704546 1	25-07- 2023	28	2010	INMUN 1	702489 8	24-07- 2023	166.5	1129
21	Fittin g	INMUN 1	704546 1	25-07- 2023	28	2010	INMUN 1	767607 2	04-09- 2023	56	1130
22	Fittin g	INMUN 1	692717 0	18-07- 2023	28	2010	INMUN 1	767607 2	04-09- 2023	56	1130
23	Pipe	INMUN 1	684082 7	12-07- 2023	56	2010	INMUN 1	681286 6	11-07- 2023	57	1225
24	Fittin g	INMUN 1	684082 7	12-07- 2023	28	2010	INMUN 1	767607 2	04-09- 2023	56	1130
25	Pipe	INMUN 1	659758 7	27-06- 2023	37	2010	INMUN 1	651271 4	21-06- 2023	55.5	1180
26	Fittin g	INMUN 1	635239 1	10-06- 2023	18	1940	INMUN 1	538826 0	05-04- 2023	37	1380
27	Pipe	INMUN 1	634992 8	10-06- 2023	46	2010	INMUN 1	631502 3	08-06- 2023	57	1240
28	Fittin g	INMUN 1	634992 8	10-06- 2023	10	2010	INMUN 1	538826 0	05-04- 2023	37	1380
29	Pipe	INMUN 1	621686 4	01-06- 2023	18	1940	INMUN 1	631502 3	08-06- 2023	57	1240
30	Fittin g	INMUN 1	621686 4	01-06- 2023	18	1940	INMUN 1	538826 0	05-04- 2023	37	1380
31	Pipe	INMUN 1	549333 1	13-04- 2023	39	1930	INMUN 1	538826 0	05-04- 2023	37	1330
32	Fittin g	INMUN 1	549333 1	13-04- 2023	39	1930	INMUN 1	538826 0	05-04- 2023	37	1380
33	Pipe	INMUN 1	540020 8	06-04- 2023	18.5	2050	INMUN 1	538826 0	05-04- 2023	37	1330
34	Pipe	INMUN 1	534597 7	03-04- 2023	26	1930	INMUN 1	538826 0	05-04- 2023	37	1330
35	Fittin g	INMUN 1	534597 7	03-04- 2023	52	1930	INMUN 1	538826 0	05-04- 2023	37	1380
36	Fittin g	INMUN 1	494462 3	07-03- 2023	52	1910	INMUN 1	538826 0	05-04- 2023	37	1380
37	Pipe	INMUN 1	453045 9	07-02- 2023	26	1880	INMUN 1	441463 6	30-01- 2023	74	1290
38	Fittin g	INMUN 1	453045 9	07-02- 2023	26	1930	INMUN 1	436580 4	27-01- 2023	93	1340
39	Pipe	INMUN 1	439732 5	28-01- 2023	26	1880	INMUN 1	436580 4	27-01- 2023	111	1300
40	Fittin g	INMUN 1	439732 5	28-01- 2023	26	1930	INMUN 1	432143 4	23-01- 2023	28	1320
41	Pipe	INMUN 1	423420 1	18-01- 2023	52	1930	INMUN 1	432143 4	23-01- 2023	83	1290
42	Fittin g	INMUN 1	423420 1	18-01- 2023	26	1930	INMUN 1	432143 4	23-01- 2023	28	1320
43	Pipe	INMUN 1	395362 6	29-12- 2022	18	1930	INMUN 1	432143 4	23-01- 2023	83	1290
44	Pipe	INMUN 1	354396 0	01-12- 2022	18	1930	INMUN 1	352825 5	30-11- 2022	20	1550
45	Fittin g	INMUN 1	354396 0	01-12- 2022	18	1930	INMUN 1	312250 8	01-11- 2022	1	1450
46	Pipe	INMUN 1	340881 9	22-11- 2022	54	1930	INMUN 1	352825 5	30-11- 2022	20	1550
47	Fittin g	INMUN 1	340881 9	22-11- 2022	18	1930	INMUN 1	312250 8	01-11- 2022	1	1450
48	Pipe	INMUN 1	294004 4	18-10- 2022	18	1950	INMUN 1	312250 8	01-11- 2022	17	1400
49	Fittin g	INMUN 1	294004 4	18-10- 2022	27.6	1950	INMUN 1	312250 8	01-11- 2022	1	1450
50	Fittin	INMUN	260444	26-09-	18	2010	INMUN	312250	01-11-	1	1450

	g	1	0	2022			1	8	2022		
51	Pipe	INMUN 1	231207 4	05-09- 2022	54	2010	INMUN 1	247961 1	17-09- 2022	20	1915
52	Fittin g	INMUN 1	231207 4	05-09- 2022	17.62 5	2010	INMUN 1	312250 8	01-11- 2022	1	1450
53	Fittin g	INMUN 1	951537 6	12-07- 2022	36	2130	INMUN 1	939890 5	04-07- 2022	36	2500
54	Pipe	INMUN 1	931637 9	28-06- 2022	36	2100	INMUN 1	903587 9	09-06- 2022	40	2400
55	Fittin g	INMUN 1	902996 9	09-06- 2022	36	2450	INMUN 1	907230 9	11-06- 2022	36	2500
56	Pipe	INMUN 1	850464 5	01-05- 2022	6	2180	INMUN 1	903587 9	09-06- 2022	40	2400
57	Fittin g	INMUN 1	850464 5	01-05- 2022	12	2200	INMUN 1	907230 9	11-06- 2022	36	2500
58	Pipe	INMUN 1	828820 3	15-04- 2022	15	1960	INMUN 1	903587 9	09-06- 2022	40	2400
59	Pipe	INMUN 1	828820 3	15-04- 2022	3	1960	INMUN 1	903587 9	09-06- 2022	40	2400
60	Pipe	INMUN 1	807798 4	30-03- 2022	54	2180	INMUN 1	903587 9	09-06- 2022	40	2400
61	Pipe	INMUN 1	759316 5	22-02- 2022	36	2260	INMUN 1	639081 5	24-11- 2021	78	2400
62	Fittin g	INMUN 1	743268 7	10-02- 2022	36	2300	INMUN 1	907230 9	11-06- 2022	36	2500
63	Pipe	INMUN 1	733525 7	03-02- 2022	36	2245	INMUN 1	639081 5	24-11- 2021	78	2400
64	Fittin g	INMUN 1	704648 0	12-01- 2022	18	2250	INMUN 1	535683 0	08-09- 2021	78	1700
65	Pipe	INMUN 1	630852 1	18-11- 2021	36	2220	INMUN 1	639081 5	24-11- 2021	78	2400
66	Pipe	INMUN 1	596025 7	23-10- 2021	18	1965	INMUN 1	608365 8	01-11- 2021	78	1885.38
67	Pipe	INMUN 1	591739 7	20-10- 2021	18	2015	INMUN 1	608365 8	01-11- 2021	78	1885.38
68	Pipe	INMUN 1	538937 9	10-09- 2021	18	1965	INMUN 1	516220 0	23-08- 2021	78	1700
69	Pipe	INMUN 1	514374 3	21-08- 2021	18	1965	INMUN 1	513771 4	21-08- 2021	18	1645
70	Pipe	INMUN 1	448239 9	28-06- 2021	16	1965	INMUN 1	443819 7	24-06- 2021	74	1710
71	Fittin g	INMUN 1	448239 9	28-06- 2021	18	1965	INMUN 1	535683 0	08-09- 2021	78	1700
72	Pipe	INMUN 1	378260 5	01-05- 2021	36	1965	INMUN 1	369239 9	24-04- 2021	133	1510
73	Pipe	INMUN 1	362699 6	19-04- 2021	36	1965	INMUN 1	369239 9	24-04- 2021	133	1510
74	Fittin g	INMUN 1	362699 6	19-04- 2021	36	1965	INMUN 1	288576 3	23-02- 2021	78	1530
75	Pipe	INMUN 1	331035 3	26-03- 2021	18	1965	INMUN 1	296012 4	01-03- 2021	18	1425
76	Fittin g	INMUN 1	310567 3	11-03- 2021	18	1965	INMUN 1	288576 3	23-02- 2021	78	1530
77	Fittin g	INMUN 1	310674 8	11-03- 2021	18	1965	INMUN 1	288576 3	23-02- 2021	78	1530
78	Pipe	INMUN 1	277639 2	15-02- 2021	36	1965	INMUN 1	275682 4	13-02- 2021	0.4	1475
79	Pipe	INMUN 1	269475 4	09-02- 2021	36	1970	INMUN 1	275682 4	13-02- 2021	0.4	1475
80	Fittin g	INMUN 1	261801 7	04-02- 2021	36	1975	INMUN 1	265841 1	06-02- 2021	7.4	1425

15.6 Further, it is evident that the prices of the impugned goods under Advance Authorisation scheme (CIF) were comparable to the prices declared by M/s Shreeji Impex (all CIF), roughly during the period November 2021 to July 2022 (i.e. specifically Bills of Entry mentioned at S. No. 53 to 63 & 65 in the above-mentioned Table-3 at Para 15.5 above).

15.6.1 As per the voluntary statements of Sh. Gaurav Ramani, the same is attributable to the global rise in freight charges & lack of raw materials' availability in the wake of global COVID-19 crises.

15.6.2 The same is also evident from the digital evidences recovered from Sh. Gaurav Ramani's digital devices i.e. WhatsApp Chats of Sh. Gaurav Ramani with the foreign Suppliers' representatives, which were also covered under voluntary statements of Sh. Gaurav Ramani.

15.6.3 Hence, it appears more rational that the declared prices of the above-mentioned Bills of Entry (shown against S. No. 53 to 63 & 65 of Table-3 above) may be taken as the actual transaction value of the impugned goods, as the same are also in range of the transaction value of the similar goods. Further, for the Bills of Entry mentioned at S. No. 53 to 63 & 65 of Table-3 above, the landed value of the CPVC resin imported under Advance Authorisation scheme was more than the reference value mentioned in ADD Notification No. 05/2020-Customs (ADD) dated 07.03.2020, hence no Anti-Dumping Duty is leviable on the same.

15.7 In view of the above, transaction value is required to be re-determined only with respect to the Import of impugned goods i.e. Chinese origin CPVC Resin by M/s Shreeji Impex vide the Bills of Entry mentioned at Table-3 above barring the entries at S. No. 53 to 63 & 65 in the above-mentioned table at Para 15.5 above. All such item-wise entries have been tabled in Annexure A-2 of this Investigation Report.

16. CALCULATION OF DIFFERENTIAL DUTY:

16.1 During investigation, assessable value of impugned goods imported under 46 Bills of Entry (as per Annexure A-2), were found intentionally-inflated to evade the applicable Anti-dumping duty. In relation to these 46 Bills of Entry, the differential duty comes to be **Rs.11,18,31,051/-** (Rupees Eleven Crores Eighteen Lacs Thirty-One Thousand and Fifty-One only) and the complete differential Anti-Dumping Duty calculation has been detailed in Annexure A-3 of this Investigation Report. Further, "*similar goods*" i.e. Bills of Entry filed under Advance Authorisation (all- CIF) have been relied upon in this Investigation Report

(RUD-38) for the purpose of calculation of differential Anti-Dumping Duty w.r.t. the above-mentioned 46 Bills of Entry filed by M/s Shreeji Impex.

16.2 The Bills of Entry wise differential Anti-Dumping Duty has also been tabled hereunder:

(TABLE-4)

(Amount in Rs.)

S. No.	Bill of Entry No.	Bill of Entry Date	Item-wise Declared Assessable Value	Item-wise Reassessed Assessable Value	Differential ADD
1	2319121	27-02-2024	94,43,784	50,97,294	43,25,970
2	2224101	20-02-2024	94,43,784	51,21,256	43,00,211
3	2096375	11-02-2024	94,49,412	51,24,308	43,02,773
4	9654664	13-01-2024	94,83,180	51,42,620	43,18,150
5	9401428	26-12-2023	47,16,264	25,76,012	21,27,724
6	9073418	05-12-2023	47,33,148	26,60,924	20,53,974
7	8770253	15-11-2023	94,71,924	54,19,260	40,09,074
8	8545991	31-10-2023	94,77,552	52,33,872	42,14,210
9	8235226	10-10-2023	1,89,43,848	1,06,40,599	82,30,913
10	7801265	12-09-2023	47,24,706	26,56,178	20,50,311
11	7554261	27-08-2023	94,43,784	53,06,843	41,00,705
12	7360668	15-08-2023	1,41,15,024	79,30,630	61,30,321
13	7045461	25-07-2023	93,36,852	52,46,753	40,54,272
14	6927170	18-07-2023	46,85,310	26,34,030	20,33,215
15	6840827	12-07-2023	1,40,55,930	83,44,980	56,23,538
16	6597587	27-06-2023	61,76,429	36,25,963	25,15,128
17	6349928	10-06-2023	93,87,504	59,08,056	33,95,965
18	6352391	10-06-2023	29,12,328	20,71,656	9,05,974
19	6216864	01-06-2023	58,17,672	39,28,428	20,35,436
20	5493331	13-04-2023	1,24,72,239	87,56,417	40,73,672
21	5400208	06-04-2023	31,74,323	20,59,439	10,17,719
22	5345977	03-04-2023	1,26,00,198	89,00,658	40,56,981
23	4944623	07-03-2023	82,93,220	59,91,960	26,04,115
24	4530459	07-02-2023	81,97,215	56,58,445	28,20,079
25	4397325	28-01-2023	81,52,638	56,06,276	28,27,746
26	4234201	18-01-2023	1,26,00,198	84,87,180	42,89,290
27	3953626	29-12-2022	29,02,527	19,40,031	10,53,106
28	3543960	01-12-2022	57,39,048	44,60,400	14,10,973
29	3408819	22-11-2022	1,14,78,096	90,69,480	26,62,115
30	2940044	18-10-2022	73,31,454	53,77,389	20,65,842
31	2604440	26-09-2022	29,08,872	20,98,440	7,64,483
32	2312074	05-09-2022	1,15,82,085	1,03,75,335	8,72,292
33	7046480	12-01-2022	30,53,700	23,07,240	2,94,512
34	5960257	23-10-2021	26,81,046	25,72,412	17,849

35	5917397	20-10-2021	27,45,639	25,69,019	17,826
36	5389379	10-09-2021	26,15,612	22,62,870	2,88,849
37	5143743	21-08-2021	26,59,824	22,26,672	3,75,624
38	4482399	28-06-2021	49,80,686	43,20,918	5,36,909
39	3782605	01-05-2021	54,47,453	41,39,514	11,67,836
40	3626996	19-04-2021	1,08,94,906	83,33,856	22,75,362
41	3310353	26-03-2021	26,23,576	18,81,428	6,85,896
42	3105673	11-03-2021	26,43,249	20,35,206	5,37,401
43	3106748	11-03-2021	26,43,249	20,35,206	5,37,401
44	2776392	15-02-2021	52,79,344	39,18,780	12,34,084
45	2694754	09-02-2021	52,92,777	39,18,780	12,34,084
46	2618017	04-02-2021	53,09,806	37,88,505	13,81,143
Grand Total			33,21,21,413	21,97,61,518	11,18,31,051

17. With effect from 08.04.2011, Self-Assessment has become the norm of assessment of Customs duty in respect of imported/export goods, whichever applicable. This is a measure aimed at facilitating trust based compliance management in respect of goods which are imported into or exported from India. With introduction of the concept of self-assessment, Government expected to usher a new era of trust based Customs-Trade partnership. The focus of self-assessment is reliance on declarations made by importers/ exporters for facilitating the clearance of imported/ export consignment. The basic postulates of Self-Assessment are covered under Board's Circular No.17/2011- Custom dated 08.04.2011. As per the Self-Assessment Scheme, the responsibility for assessment has shifted to the importer/exporter, therefore, importers/exporters are required to declare the correct description, value, classification, notification number, if any, and themselves assess the Customs duty leviable, if any, on the imported / export goods. Section 17 of the Customs Act, 1962 provides for self-assessment of duty on imported and export goods by the importer or exporter himself by filing a Bill of Entry or Shipping Bill, as the case may be, in the electronic form (Section 46 or 50). Self-Assessment is covered under Section 17, and also supported by Sections 18, 46 and 50 of the Customs Act, 1962. Therefore, to avail of the benefit of the facility, importer/ exporter needs to put in place robust systems and processes to ensure that accurate information is submitted to the Customs as the onus would lie solely on the importer/ exporter.

17.1 It is specified that an incorrect self-assessment results in re-assessment of the duty and renders the importer liable to action in terms of the provisions of the Customs Act, 1962. In cases where duty has not been levied on account of wilful mis-statement or suppression of facts, as in this case, the person liable to pay the duty determined under the provisions of

Section 28 of the Customs Act, 1962 is also liable to pay a penalty under Section 114A equal to the duty determined. Accordingly, in terms of the above provisions relating to self-assessment of duty, it is apparent that the onus of proper assessment of duty, including therein the correct declaration of import prices, lies on the importer and that in case of improper self-assessment, the duty is liable to be re-assessed and the importer is liable to action under the provisions of the Customs Act, 1962. M/s Shreeji Impex by their various acts, as aforesaid, appear to have deliberately overvalued and appear to have purposefully mis-declared the prices of Chinese origin CPVC Resin so as to evade payment of Anti-Dumping Duty. Thus, the Anti-Dumping Duty so evaded by reason of collusion, mis-declaration and suppression of facts, is liable to be demanded and recovered from M/s Shreeji Impex for their imports in terms of the extended period provisions of Section 28(4) of the Customs Act, 1962 read with Section 9A of the Customs Tariff Act, 1975 along with interest under Section 28AA of Customs Act, 1962. It is further apparent that goods not corresponding in respect of value or in any other particular with the entry made under the Customs Act, 1962, are also liable to confiscation in terms of the provisions of Section 111(m) of the Customs Act, 1962. The consequent penalty imposable in terms of Section 112(a) and Section 112(b) of the Customs Act, 1962 in the case of dutiable goods is in proportion to the duty sought to be evaded.

18. ROLE PLAYED BY M/S SHREEJI IMPEX:

18.1 From the investigation conducted by this office, it is evident that M/s Shreeji Impex indulged in the overvaluation in the imports of the impugned goods i.e. Chinese Origin CPVC Resin, with a clear intent of evading Anti-Dumping Duty.

18.2 Further, M/s Shreeji Impex have been wilfully directing their supplier(s) to arrange invoices of inflated prices, so as to evade Anti-Dumping Duty.

18.3 The appropriate Anti-Dumping Duty, leviable on the goods as brought out herein could not have been levied at the time of import due to reason of wilful misstatement and suppression of facts by M/s Shreeji Impex. Hence, on account of the omission and commission, as set out herein, it appears that M/s Shreeji Impex have rendered themselves liable to penal action under Section 114A of the Customs Act, 1962. Moreover, the impugned goods (as tabled in Annexure A-2 of this Investigation Report) are liable to confiscation under Section 111(m) of the Customs Act, 1962 and thus, M/s Shreeji Impex appears to have rendered itself liable to penalty under Section 112(a) and 112(b) of the Customs Act, 1962.

18.4 Furthermore, M/s Shreeji Impex has filed declaration, statement or document which is false or incorrect in terms of value in the course of transaction of business for the purpose of Customs Act, 1962, rendering itself liable to penalty under Section 114AA of the Customs Act, 1962.

18.5 Further, M/s Shreeji Impex by their various acts, as aforesaid, appear to have deliberately overvalued and appear to have purposefully mis-declared the value of Chinese origin CPVC Resin so as to evade payment of Anti-Dumping Duty. Thus, the Anti-Dumping Duty so evaded by reason of collusion, mis-declaration and suppression of facts, is liable to be demanded and recovered from M/s Shreeji Impex for their imports in terms of the extended period provisions of Section 28(4) of the Customs Act, 1962 read with Section 9A of the Customs Tariff Act, 1975, along with interest under Section 28AA of Customs Act, 1962.

19. ROLE PLAYED BY SH. GAURAV RAMANI, PARTNER, M/S SHREEJI IMPEX:

19.1 Sh. Gaurav Ramani in his voluntary statements admitted that he is the only partner in the partnership firm i.e. Ms Shreeji Impex who looks after the working of the firm. The same is also validated from the digital evidences recovered during the course of investigation, as also from the voluntary statements of Customs House Agents and domestic buyers of M/s Shreeji Impex.

19.2 Sh. Gaurav Ramani acted in contravention of provisions of the Acts *ibid*, by actively resorting to overvaluation in the imports of the impugned goods i.e. Chinese Origin CPVC Resin, with a clear intent of evading Anti-Dumping Duty. The same was accepted by him during his voluntary statements recorded under Section 108 of the Customs Act.

19.3 Sh. Gaurav Ramani's acts in contravention of provisions of the Act *ibid* are also clearly evident in the digital evidences gathered during the course of this investigation, viz. WhatsApp chats showing his active involvement in acts of managing import invoices of inflated rates, selling the imported Chinese origin CPVC Resin in Indian domestic market at inflated prices to align the same with the imported prices, and dealing in cash transactions to settle the inflated invoice sale-purchase etc.

19.4 Therefore, by his various acts of commission and omission, as aforesaid, Sh. Gaurav Ramani appears to have rendered the impugned goods (as tabled in Annexure A-2 of this

Investigation Report) liable to confiscation under Section 111 of the Customs Act, 1962 and thus, appears to have rendered himself liable to penalty under Section 112 (a) and (b) of the Customs Act, 1962.

19.5 Further by his various acts of commission and omission, Sh. Gaurav Ramani, Partner M/s Shreeji Impex has knowingly and intentionally made, signed or used, or cause to be made, signed or used, several forged documents in the transaction of business under Customs Act, 1962, which are false or incorrect in terms of the value of impugned goods, rendering Sh. Gaurav Ramani liable for penal action under the provisions of section 114AA of the Customs Act, 1962.

20. As in the instant case, all the imports of the impugned goods have been affected from only one port of Import i.e. INMUN1 (Mundra Port), hence the Show Cause Notice, is being issued by the Principal Commissioner of Customs, Mundra Port.

21. Therefore, M/s Shreeji Impex (IEC-2414007788), having its registered office at “Shree”, Shakti Nagar Street No.4, Near Jain Derasar, Kalavad Road, Rajkot, Gujarat is hereby called upon to show cause to the Commissioner of Customs, Customs House, Mundra, as to why:

- i. The value of the goods imported vide ‘46’ Bills of Entry detailed in Annexure A-3 amounting to Rs. 33,21,21,413/- as declared before the Indian Customs at the time of import, should not be rejected under Rule 12 of the Customs Valuation (Determination of Value of Imported Goods) Rules, 2007 – CVR 2007, and re-determined to Rs. 21,97,61,518/- (Rupees Twenty-One Crores Ninety-Seven Lacs Sixty-One Thousand Five Hundred and Eighteen only) in terms of Section 14 of the Customs Act, 1962 read with Rule 5 of the CVR, 2007.
- ii. Consequent to such re-determination of value, Differential Anti-Dumping Duty under section 9A of the Customs Tariff Act, 1975 amounting to Rs.11,18,31,051/- (Rupees Eleven Crores Eighteen Lacs Thirty-One Thousand and Fifty-One only) for the imported goods (as detailed in Annexure A-3 of this Show Cause Notice) should not be demanded and recovered from them, for the extended period, under the proviso to Section 28(4) of the Customs Act, 1962 read with section 9A of the Customs Tariff Act, 1975 along with interest under the provisions of Section 28AA of the Customs Act, 1962.

- iii. The goods seized during the course of investigation and subsequently released provisionally (detailed in Annexure A-4 of this Investigation Report & having a total re-determined value of Rs. 52,66,847/- and demand of Differential Anti-Dumping Duty under section 9A of the Customs Tariff Act, 1975 amounting to Rs. 47,65,303/-) upon execution of Bond, should not be confiscated under section 111(m) of the Customs Act, 1962 read with Section 124 of the Act *ibid*.
- iv. The imported goods as detailed in para (i) above {except the imported goods which were seized & subsequently released provisionally during the course of investigation- as detailed in Annexure A-4 of this Investigation Report} having a total re-determined value of Rs. 21,44,94,671/- and demand of Anti-Dumping Duty under section 9A of the Customs Tariff Act, 1975 amounting to Rs.10,70,65,748/- should not be held liable for confiscation under section 111(m) of the Customs Act, 1962, read with Section 124 of the Act *ibid*.
- v. The conditions of Bonds having Bond Numbers IN-GJ80758836950750W & GJ80754846537710W (as detailed in Table-2 above) executed while granting provisional release under Section 110A of the Customs Act, 1962, should not be invoked for discharge of overall differential duty liability/interest/fine/penalty or any other amount payable.
- vi. The amount of **Rs. 75,00,000/-** (Rupees Seventy-Five Lacs only) already paid during the course of investigations on account of differential Anti-Dumping Duty liability, as detailed in para 16.2 above, should not be appropriated and adjusted towards the overall differential Anti-Dumping Duty liability/interest/penalty/fine or any other amount payable.
- vii. Penalty under Section 112(a) and Section 112(b) and/or Section 114A of the Customs Act, 1962, should not be imposed upon the noticees for reasons discussed *supra*.
- viii. Penalty under Section 114AA of the Customs Act, 1962, should not be imposed upon the noticees for reasons discussed *supra*.

22. Therefore, Sh. Gaurav Ramani, resident of “Shree”, Shakti Nagar Street No.4, Near Jain Derasar, Kalavad Road, Rajkot, Gujarat, being the Partner in M/s Shreeji Impex (IEC-2414007788), is hereby called upon to show cause to the Principal Commissioner of Customs, Mundra Port as to why Penalty under Section 112(a) & 112(b) and under Section

114AA of the Customs Act, 1962 should not be imposed upon him for his various acts of commission and omission, in the overvaluation and subsequent evasion of Anti-Dumping Duty, in the imports made by M/s Shreeji Impex, of Chinese origin CPVC.

23. The noticees are further called upon to intimate in writing as to whether they wish to be heard in person by the adjudicating authority before the case is adjudicated within 30 days from the date of receipt of this show cause notice. If no reply of this notice is received and / or they fail to appear before the adjudicating authority, when the case is posted for hearing, the case will be decided ex-parte on the basis of the evidences available on record without any further notice to them.

24. The original copies of the relied upon documents, if required, can be inspected by the noticee / noticees in the office of the Principal Additional Director General, Directorate of Revenue Intelligence, Plot No. 11-B, Institutional Area, Vasant Kunj, New Delhi-110070 during office hours on any working day with prior appointment.

25. This Show Cause Notice is issued without prejudice to any other action that may be taken against the noticee / noticees mentioned hereinabove or any other persons / firms connected with the case under the Customs Act, 1962 or any other law for the time being in force.

26. Documents relied upon are detailed in "Annexure B" attached to Show Cause Notice. Relied Upon documents and chats in report form along with attachments are in a pendrive (are also being supplied through a drive link) is also attached with this Show Cause Notice.

27. The Non-RUDs i.e. documents and devices which were resumed under Panchnama, may also be collected, if required, by the Noticees (owner of the documents/devices), from the office of the Principal Additional Director General, Directorate of Revenue Intelligence, Plot No. 11-B, Institutional Area, Vasant Kunj, New Delhi-110070 during office hours on any working day with prior appointment within 30 days of receipt of this notice.

28. A copy of the Show Cause Notice is also transmitted to all the noticees, at their respective email id SHREEJIIMPEX27@GMAIL.COM (M/s Shreeji Impex) and GAURAVRAMANI27@GMAIL.COM (Sh. Gaurav Ramani, Partner, M/s Shreeji Impex) in terms of clause (c) of sub-section 1 of section 153 of the Customs Act, 1962 so that such service through email shall be deemed to have been received by the noticees in terms of clause (c) of sub-section 1 of section 153 of the Customs Act, 1962.

29. The department also reserves its right to amend, modify or supplement this notice at any time prior to the adjudication of the case.

Enclosure-

- i. **Annexure A-1:** All Bills of Entry filed by M/s Shreeji Impex for import of Chinese origin CPVC Resin.
- ii. **Annexure A-2:** Item-wise entries where re-determination of value is required.
- iii. **Annexure A-3:** Differential Anti-Dumping Duty Calculation Chart
- iv. **Annexure A-4:** List of Goods Seized & provisionally released.
- v. **Annexure B:** List of RUDs
- vi. **Relied Upon Documents No. 1 to 38-** As per Annexure B

Digitally signed by
Nitin Saini
Date: 02-02-2026
15:28:48
(Nitin Saini)

Commissioner of Customs
Customs House, Mundra

F.No. GEN/ADJ/COMM/62/2026-Adjn

SCN No. 48/2025-26/COMM/N.S./Adjn/MCH

Show Cause Notice to be issued to:

1. M/s Shreeji Impex (IEC-2414007788), “Shree”, Shakti Nagar Street No.4, Near Jain Derasar, Kalavad Road, Rajkot, Gujarat. SHREEJIIMPEX27@GMAIL.COM
2. Sh. Gaurav Ramani, “Shree”, Shakti Nagar Street No.4, Near Jain Derasar, Kalavad Road, Rajkot, Gujarat GAURAVRAMANI27@GMAIL.COM

Copy to:

1. The Additional Director General, Plot No. 11-B, Institutional Area, Vasant Kunj, New Delhi-110070
2. CEIB
3. Deputy Commissioner/Assistant Commissioner (EDI), Customs House, Mundra with a request to upload the Show Cause Notice in Official Website.
4. Guard File

Annexure-B (M/s SHREEJI IMPEX) (IEC-2414007788)

S. No.	RUD Description	RUD No.
1	Notification No. 05/2020-Customs (ADD) dated 07.03.2020	1
2	Panchnama dated 13.03.2024 drawn during search conducted at the residential premises of partners of M/s Shreeji Impex (IEC-2414007788) situated at “Shree”, Shakti Nagar Street No.4, Near Jain Derasar, Kalavad Road, Rajkot, Gujarat	2
3	Panchnama dated 13.03.2024 drawn during search conducted at the godown premises of partners of M/s Shreeji Impex situated at Godown No. 51 & 55, Fortune Gold, Metoda GIDC Gate No. 03, Near Murlidhar Weigh Bridge, Kalavad Road, Metoda, Gujarat (including Supratnama dated 13.03.2024)	3
4	Record of Proceedings (ROPs) dated 14.03.2024	4
5	Summons dated 13.03.2024 issued to Sh. Gaurav Ramani, Partner, M/s Shreeji Impex for appearance on 13.03.2024	5
6	Voluntary statement dated 13-14.03.2024 tendered by Sh. Gaurav Ramani, Partner, M/s Shreeji Impex	6
7	Letter dated 14.03.2024 received from M/s Shreeji Impex enclosing a Demand Draft amounting to Rs. 75,00,000/-	7
8	Letter dated 18.03.2024 issued vide F. No. DRI/HQ-CI/C-Cell/50D/INT-04/ENQ-14/2024 addressed to The Commissioner of Customs, Mundra forwarding therewith demand draft (in original) amounting to Rs. 75,00,000/- for depositing the same in the government account.	8
9	Letter dated 01.04.2024 issued vide F. No. S/20-30/SIIB/Misc/CHM/22-23 received from O/o The Commissioner of Customs, Mundra enclosing therewith TR6 Challan No. 2625 dated 28.03.2024 (copy enclosed with letter)	9
10	Seizure Memo dated 28.03.2024	10
11	Email dated 09.05.2024 received from M/s Shreeji Impex requesting for provisional release of seized goods i.e. 59,550 Kgs of Chinese-Origin CPVC Resin	11
12	Email dated 02.07.2024 received from shreejiimpex27@gmail.com vide which Sh. Gaurav Ramani, Partner, M/s Shreeji Impex informed about the source of procurement of the seized goods,	12
13	Summons dated 22.07.2024 issued to M/s Shreeji Impex for appearance on 01.08.2024	13
14	Voluntary statement dated 01.08.2024 tendered by Sh. Gaurav Ramani, Partner, M/s Shreeji Impex	14
15	Letter dated 13.09.2024 issued from the O/o the Principal Commissioner of Customs, Customs House, Mundra Port having DIN-20240971MO000000B7A6	15
16	Letter dated 18.10.2024 issued from the O/o the Principal Commissioner of Customs, Customs House, Mundra Port having DIN-20241071MO0000111FC0	16
17	Summons dated 01.05.2025 issued to M/s Cargotrans Maritime Agencies Pvt Ltd (Customs House Agent of M/s Shreeji Impex) for appearance on 20.05.2025	17
18	Summons dated 12.06.2025 issued to M/s Cargotrans Maritime Agencies Pvt Ltd (Customs House Agent of M/s Shreeji Impex) for appearance on 12.06.2025	18

Annexure-B (M/s SHREEJI IMPEX) (IEC-2414007788)

S. No.	RUD Description	RUD No.
19	Voluntary statement dated 12.06.2025 tendered by Sh. Malkhan Singh Shekhawat, F-Card & Director of M/s Cargotrans Maritime Agencies Pvt Ltd	19
20	Summons dated 26.08.2025 issued to M/s Damji Khimji and Sons (Customs House Agent of M/s Shreeji Impex) for appearance on 02.09.2025	20
21	Voluntary statement dated 08.09.2025 tendered by Sh. Kush Ajit Palan, F-Card & Proprietor of M/s Damji Khimji and Sons	21
22	Summons dated 31.08.2024 issued to Surbhi Impex for appearance on 13.09.2024	22
23	Summons dated 31.08.2024 issued to Vardhman International for appearance on 13.09.2024	23
24	Voluntary statement dated 13.09.2024 tendered by Sh. Aman Gokhru on behalf of Surbhi Impex and Vardhman International	24
25	Summons dated 17.01.2025 issued to M/s Dhara Polyplast for appearance on 21.01.2025	25
26	Voluntary statement dated 21.01.2025 tendered by Sh. Darshan Kumar Arvindbhai Ardeshana, Production Manager, M/s Dhara Polyplast	26
27	Summons dated 17.01.2025 issued to M/s Dolphin Polyplast Private Limited for appearance on 22.01.2025	27
28	Voluntary statement dated 22.01.2025 tendered by Sh. Shailesh Rajabhai Limbasiya, Director, M/s Dolphin Polyplast Private Limited	28
29	Summons dated 04.02.2025 issued to M/s Dolphin Polyplast Private Limited for appearance on 11.02.2025	29
30	Voluntary statement dated 11.02.2025 tendered by Hareshbhai Savdasbhai Kothiya, Director, M/s Dolphin Polyplast Private Limited	30
31	Voluntary statement dated 11.02.2025 tendered by Sh. Chetanbhai Rajabhai Limbasiya (working in M/s Dolphin Polyplast Private Limited)	31
32	Summons dated 02.05.2025 issued to M/s Comet Polyplast Private Limited for appearance on 27.05.2025	32
33	Voluntary statement dated 27.05.2025 tendered by Sh. Viren Jadavbhai Bhut, Director, M/s Comet Polyplast Private Limited	33
34	Summons dated 11.07.2025 issued to M/s Shreeji Impex for appearance on 17.07.2025	34
35	Voluntary statement dated 17.07.2025 tendered by Sh. Gaurav Ramani, Partner, M/s Shreeji Impex	35
36	Summons dated 26.08.2025 issued to M/s Shreeji Impex for appearance on 03.09.2025	36
37	Voluntary statement dated 10.09.2025 tendered by Sh. Gaurav Ramani, Partner, M/s Shreeji Impex	37
38	“Similar goods” i.e. Bills of Entry filed under Advance Authorisation which have been relied upon in this Investigation Report for the purpose of calculation of differential Anti-Dumping Duty w.r.t. the 46 Bills of Entry filed by M/s Shreeji Impex.	38

Annexure A-3 (M/s SHREEJI IMPEX) (IEC-2414007788)

S. No.	Port Code	Bill of Entry No.	Bill of Entry Date	Country of Origin	Supplier's Name	Currency	Exchange Rate	Item Description (as per B/E)	CTH	Quantity (MT)	Unit Price (USD/MT)	Item-wise Declared Assessable Value	Duty Paid	Anti Dumping Duty Paid	BCD Rate	SWS Rate	IGST Rate	CPVC Resin Grade	Re-assessed Unit Price USD/MT (as per Rule-5 of CVR) (Ref-Imports under Advance Authorisation)	Reference Advance Authorisation Bill of Entry No.	Reference Advance Authorisation Bill of Entry Date	Reference Advance Authorisation Bill of Entry Quantity (MTs)	Reference Advance Authorisation Port Code	Item-wise Reassessed Assessable Value = [T*H*K]	Reassessed Landing Unit Price (USD) = [T*(1+P%)]	Producer as per Statement dated 17.07.2025 of Sh. Gaurav Ramanani (based on CPVC grading in B/E)	Tariff rate as per Column 8 of ADD Notification No. 05/2020-ADD (USD)	ADD payable = [(AB-Z)*H*K]	Differential ADD = [AC-O]
A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R	S	T	U	V	W	X	Y	Z	AA	AB	AC	AD
1	INMUN1	2319121	27-02-2024	CN	WEIFANG HOTA NEW MATERIAL TECHNOLOG	USD	83.9	OTHER DETAILS AS PER INV PL	39049010	28.0	2010	47,21,892	13,09,617	-	7.5	10	18	Fitting	1119.8	3304630	02-05-2024	168	INMUN1	26,30,634	1,203.79	Shandong Gaoxin Chemical Co. Ltd.	2087	20,74,849	20,74,849
2	INMUN1	2319121	27-02-2024	CN	WEIFANG HOTA NEW MATERIAL TECHNOLOG	USD	83.9	OTHER DETAILS AS PER INV PL	39049010	28.0	2010	47,21,892	13,09,617	-	7.5	10	18	Pipe	1050	9690263	16-01-2024	56	INMUN1	24,66,660	1,128.75	Shandong Gaoxin Chemical Co. Ltd.	2087	22,51,121	22,51,121
3	INMUN1	2224101	20-02-2024	CN	WEIFANG HOTA NEW MATERIAL TECHNOLOG	USD	83.9	OTHER DETAILS AS PER INV PL	39049010	28.0	2010	47,21,892	13,09,617	-	7.5	10	18	Fitting	1130	9078973	05-12-2023	37	INMUN1	26,54,596	1,214.75	Shandong Gaoxin Chemical Co. Ltd.	2087	20,49,090	20,49,090
4	INMUN1	2224101	20-02-2024	CN	WEIFANG HOTA NEW MATERIAL TECHNOLOG	USD	83.9	OTHER DETAILS AS PER INV PL	39049010	28.0	2010	47,21,892	13,09,617	-	7.5	10	18	Pipe	1050	9690263	16-01-2024	56	INMUN1	24,66,660	1,128.75	Shandong Gaoxin Chemical Co. Ltd.	2087	22,51,121	22,51,121
5	INMUN1	2096375	11-02-2024	CN	WEIFANG HOTA NEW MATERIAL TECHNOLOG	USD	83.95	OTHER DETAILS AS PER INV PL	39049010	28.0	2010	47,24,706	13,10,397	-	7.5	10	18	Fitting	1130	9078973	05-12-2023	37	INMUN1	26,56,178	1,214.75	Shandong Gaoxin Chemical Co. Ltd.	2087	20,50,311	20,50,311
6	INMUN1	2096375	11-02-2024	CN	WEIFANG HOTA NEW MATERIAL TECHNOLOG	USD	83.95	GAOXIN CPVC RESIN OTHER DETAILS AS PER INV PL	39049010	28.0	2010	47,24,706	13,10,397	-	7.5	10	18	Pipe	1050	9690263	16-01-2024	56	INMUN1	24,68,130	1,128.75	Shandong Gaoxin Chemical Co. Ltd.	2087	22,52,462	22,52,462
7	INMUN1	9654664	13-01-2024	CN	WEIFANG HOTA NEW MATERIAL TECHNOLOG	USD	84.25	CPVC RESIN Z-500 OTHER DETAILS AS PER INV PL	39049010	28.0	2010	47,41,590	13,15,080	-	7.5	10	18	Fitting	1130	9078973	05-12-2023	37	INMUN1	26,65,670	1,214.75	Shandong Gaoxin Chemical Co. Ltd.	2087	20,57,638	20,57,638
8	INMUN1	9654664	13-01-2024	CN	WEIFANG HOTA NEW MATERIAL TECHNOLOG	USD	84.25	CPVC RESIN J-700 OTHER DETAILS AS PER INV PL	39049010	28.0	2010	47,41,590	13,15,080	-	7.5	10	18	Pipe	1050	9689592	16-01-2024	84	INMUN1	24,76,950	1,128.75	Shandong Gaoxin Chemical Co. Ltd.	2087	22,60,512	22,60,512
9	INMUN1	9401428	26-12-2023	CN	WEIFANG HOTA NEW MATERIAL TECHNOLOG	USD	83.8	CPVC RESIN Z-500 OTHER DETAILS AS PER INV PL	39049010	18.0	2010	30,31,884	8,40,893	-	7.5	10	18	Fitting	1130	9078973	05-12-2023	37	INMUN1	17,04,492	1,214.75	Shandong Gaoxin Chemical Co. Ltd.	2087	13,15,702	13,15,702
10	INMUN1	9401428	26-12-2023	CN	WEIFANG HOTA NEW MATERIAL TECHNOLOG	USD	83.8	CPVC RESIN J-700 OTHER DETAILS AS PER INV PL	39049010	10.0	2010	16,84,380	4,67,163	-	7.5	10	18	Pipe	1040	9293984	18-12-2023	112	INMUN1	8,71,520	1,118.00	Shandong Gaoxin Chemical Co. Ltd.	2087	8,12,022	8,12,022
11	INMUN1	9073418	05-12-2023	CN	WEIFANG HOTA NEW MATERIAL TECHNOLOG	USD	84.1	CPVC RESIN Z-500 OTHER DETAILS AS PER INV PL	39049010	28.0	2010	47,33,148	13,12,739	-	7.5	10	18	Fitting	1130	9078973	05-12-2023	37	INMUN1	26,60,924	1,214.75	Shandong Gaoxin Chemical Co. Ltd.	2087	20,53,974	20,53,974
12	INMUN1	8770253	15-11-2023	CN	WEIFANG HOTA NEW MATERIAL TECHNOLOG	USD	84.15	CPVC RESIN Z-500 OTHER DETAILS AS PER INV PL	39049010	56.0	2010	94,71,924	26,27,038	-	7.5	10	18	Fitting	1150	8741991	12-11-2023	56	INMUN1	54,19,260	1,236.25	Shandong Gaoxin Chemical Co. Ltd.	2087	40,09,074	40,09,074
13	INMUN1	8545991	31-10-2023	CN	WEIFANG HOTA NEW MATERIAL TECHNOLOG	USD	84.2	CPVC RESIN J-700 OTHER DETAILS AS PER INV PL	39049010	56.0	2010	94,77,552	26,28,599	-	7.5	10	18	Pipe	1110	8546878	31-10-2023	111	INMUN1	52,33,872	1,193.25	Shandong Gaoxin Chemical Co. Ltd.	2087	42,14,210	42,14,210
14	INMUN1	8235226	10-10-2023	CN	WEIFANG HOTA NEW MATERIAL TECHNOLOG	USD	84.15	CPVC RESIN J-700 OTHER DETAILS AS PER INV PL	39049010	112.0	2010	1,89,43,848	52,54,076	-	7.5	10	18	Pipe	1129	8137101	04-10-2023	55.5	INMUN1	1,06,40,599	1,213.68	Shandong Gaoxin Chemical Co. Ltd.	2087	82,30,913	82,30,913
15	INMUN1	7801265	12-09-2023	CN	WEIFANG HOTA NEW MATERIAL TECHNOLOG	USD	83.95	CPVC RESIN Z-500 OTHER DETAILS AS PER INV PL	39049010	28.0	2010	47,24,706	13,10,397	-	7.5	10	18	Fitting	1130	7676072	04-09-2023	56	INMUN1	26,56,178	1,214.75	Shandong Gaoxin Chemical Co. Ltd.	2087	20,50,311	20,50,311
16	INMUN1	7554261	27-08-2023	CN	WEIFANG PHOENIX MATERIAL CO. LTD	USD	83.9	CPVC RESIN J-700 OTHER DETAILS AS PER INV PL	39049010	28.0	2010	47,21,892	13,09,617	-	7.5	10	18	Pipe	1129	7363829	16-08-2023	111	INMUN1	26,52,247	1,213.68	Shandong Gaoxin Chemical Co. Ltd.	2087	20,51,615	20,51,615
17	INMUN1	7554261	27-08-2023	CN	WEIFANG PHOENIX MATERIAL CO. LTD	USD	83.9	CPVC RESIN Z-500 OTHER DETAILS AS PER INV PL	39049010	28.0	2010	47,21,892	13,09,617	-	7.5	10	18	Fitting	1130	7676072	04-09-2023	56	INMUN1	26,54,596	1,214.75	Shandong Gaoxin Chemical Co. Ltd.	2087	20,49,090	20,49,090
18	INMUN1	7360668	15-08-2023	CN	WEIFANG HOTA NEW MATERIAL TECHNOLOG	USD	83.6	CPVC RESIN J-700 OTHER DETAILS AS PER INV PL	39049010	56.0	2010	94,10,016	26,09,868	-	7.5	10	18	Pipe	1129	7363829	16-08-2023	111	INMUN1	52,85,526	1,213.68	Shandong Gaoxin Chemical Co. Ltd.	2087	40,88,558	40,88,558
19	INMUN1	7360668	15-08-2023	CN	WEIFANG HOTA NEW MATERIAL TECHNOLOG	USD	83.6	CPVC RESIN Z-500 OTHER DETAILS AS PER INV PL	39049010	28.0	2010	47,05,008	13,04,934	-	7.5	10	18	Fitting	1130	7676072	04-09-2023	56	INMUN1	26,45,104	1,214.75	Shandong Gaoxin Chemical Co. Ltd.	2087	20,41,763	20,41,763
20	INMUN1	7045461	25-07-2023	CN	WEIFANG HOTA NEW MATERIAL TECHNOLOG	USD	82.95	CPVC RESIN J-700 OTHER DETAILS AS PER INV PL	39049010	28.0	2010	46,68,426	12,94,788	-	7.5	10	18	Pipe	1129	7024898	24-07-2023	166.5	INMUN1	26,22,215	1,213.68	Shandong Gaoxin Chemical Co. Ltd.	2087	20,28,385	20,28,385
21	INMUN1	7045461	25-07-2023	CN	WEIFANG HOTA NEW MATERIAL TECHNOLOG	USD	82.95	CPVC RESIN Z-500 OTHER DETAILS AS PER INV PL	39049010	28.0	2010	46,68,426	12,94,788	-	7.5	10	18	Fitting	1130	7676072	04-09-2023	56	INMUN1	26,24,538	1,214.75	Shandong Gaoxin Chemical Co. Ltd.	2087	20,25,888	20,25,888
22	INMUN1	6927170	18-07-2023	CN	WEIFANG HOTA NEW MATERIAL TECHNOLOG	USD	83.25	CPVC RESIN Z-500 OTHER DETAILS AS PER INV PL	39049010	28.0	2010	46,85,310	12,99,471	-	7.5	10	18	Fitting	1130	7676072	04-09-2023	56	INMUN1	26,34,030	1,214.75	Shandong Gaoxin Chemical Co. Ltd.	2087	20,33,215	20,33,215
23	INMUN1	6840827	12-07-2023	CN	WEIFANG HOTA NEW MATERIAL TECHNOLOG	USD	83.25	CPVC RESIN J-700 OTHER DETAILS AS PER INV PL	39049010	56.0	2010	93,70,620	25,98,942	-	7.5	10	18	Pipe	1225	6812866	11-07-2023	57	INMUN1	57,10,950	1,316.88	Shandong Gaoxin Chemical Co. Ltd.	2087	35,90,323	35,90,323
24	INMUN1	6840827	12-07-2023	CN	WEIFANG HOTA NEW MATERIAL TECHNOLOG	USD	83.25	CPVC RESIN Z-500 OTHER DETAILS AS PER INV PL	39049010	28.0	2010	46,85,310	12,99,471	-	7.5	10	18	Fitting	1130	7676072	04-09-2023	56	INMUN1	26,34,030	1,214.75	Shandong Gaoxin Chemical Co. Ltd.	2087	20,33,215	20,33,215
25	INMUN1	6597587	27-06-2023	CN	GLORY NEW MATERIALS PTE LTD	USD	83.05	CPVC RESIN J-700 OTHER DETAILS AS PER INV PL	39049010	37.0	2010	61,76,429	17,13,032	-	7.5	10	18	Pipe	1180	6512714	21-06-2023	55.5	INMUN1	36,25,963	1,268.50	Shandong Gaoxin Chemical Co. Ltd.	2087	25,15,128	25,15,128
26	INMUN1	6352391	10-06-2023	CN	WINWELL INDUSTRY CO., LTD	USD	83.4	CPVC RESIN Z-500 OTHER DETAILS AS PER INV PL	39049010	18.0	1940	29,12,328	8,07,734	-	7.5	10	18	Fitting	1380	5388260	05-04-2023	37	INMUN1	20,71,656	1,483.50	Shandong Gaoxin Chemical Co. Ltd.	2087	9,05,974	9,05,974
27	INMUN1	6349928	10-06-2023	CN	WEIFANG HOTA NEW MATERIAL TECHNOLOG	USD	83.4	CPVC RESIN J-700 OTHER DETAILS AS PER INV PL	39049010	46.0	2010	77,11,164	21,38,691	-	7.5	10	18	Pipe	1240	6315023	08-06-2023	57	INMUN1	47,57,136	1,333.00	Shandong Gaoxin Chemical Co. Ltd.	2087	28,92,646	28,92,646
28	INMUN1	6349928	10-06-2023	CN	WEIFANG HOTA NEW MATERIAL TECHNOLOG	USD	83.4	CPVC RESIN Z-500 OTHER DETAILS AS PER INV PL	39049010	10.0	2010	16,76,340	4,64,933	-	7.5	10	18	Fitting	1380	5388260	05-04-2023	37	INMUN1	11,50,920	1,483.50	Shandong Gaoxin Chemical Co. Ltd.	2087	5,03,319	5,03,319
29	INMUN1	6216864	01-06-2023	CN	WINWELL INDUSTRY CO., LTD	USD	83.3	CPVC RESIN J-700 OTHER DETAILS AS PER INV PL	39049010	18.0	1940	29,08,836	8,06,766	-	7.5	10	18	Pipe	1240	6315023	08-06-2023	57	INMUN1	18,59,256	1,333.00	Shandong Gaoxin Chemical Co. Ltd.	2087	11,30,548	11,30,548
30	INMUN1	6216864	01-06-2023	CN	WINWELL INDUSTRY CO., LTD	USD	83.3	CPVC RESIN Z-500 OTHER DETAILS AS PER INV PL	39049010	18.0	1940	29,08,836	8,06,766	-	7.5	10	18	Fitting	1380	5388260	05-04-2023	37	INMUN1	20,69,172	1,483.50	Shandong Gaoxin Chemical Co. Ltd.	2087	9,04,888	9,04,888
31	INMUN1	5493331	13-04-2023	CN	WINWELL INDUSTRY CO., LTD	USD	82.85	CPVC RESIN J-700 OTHER DETAILS AS PER INV PL	39049010	39.0	1930	62,36,120	17,29,588	-	7.5	10	18	Pipe	1330	5388260	05-04-2023	37	INMUN1	42,97,430	1,429.75	Shandong Gaoxin Chemical Co. Ltd.	2087	21,23,673	21,23,673
32	INMUN1	5493331	13-04-2023	CN	WINWELL INDUSTRY CO., LTD	USD	82.85	CPVC RESIN Z-500 OTHER DETAILS AS PER INV PL	39049010	39.0	1930	62,36,120	17,29,588	-	7.5	10	18	Fitting	1380	5388260	05-04-2023	37	INMUN1	44,58,987	1,483.50	Shandong Gaoxin Chemical Co. Ltd.	2087	19,49,999	19,49,999
33	INMUN1	5400208	06-04-2023	CN	GLORY NEW MATERIALS PTE LTD	USD	83.7	CPVC RESIN J-700 OTHER DETAILS AS PER INV PL	39049010	18.5	2050	31,74,323	8,80,398	-	7.5	10	18	Pipe	1330	5388260	05-04-2023	37							

Annexure A-3 (M/s SHREEJI IMPEX) (IEC-2414007788)

S. No.	Port Code	Bill of Entry No.	Bill of Entry Date	Country of Origin	Supplier's Name	Currency	Exchange Rate	Item Description (as per B/E)	CTH	Quantity (MT)	Unit Price (USD/MT)	Item-wise Declared Assessable Value	Duty Paid	Anti Dumping Duty Paid	BCD Rate	SWS Rate	IGST Rate	CPVC Resin Grade	Re-assessed Unit Price USD/MT (as per Rule-5 of CVR) (Ref-Imports under Advance Authorisation)	Reference Advance Authorisation Bill of Entry No.	Reference Advance Authorisation Bill of Entry Date	Reference Advance Authorisation Bill of Entry Quantity (MTs)	Reference Advance Authorisation Bill of Entry Port Code	Item-wise Re-assessed Assessable Value =[(T*H*K)]	Re-assessed Landing Unit Price (USD) =[(T*(1+P%)]	Producer as per Statement dated 17.07.2025 of Sh. Gaurav Ramani (based on CPVC grading in B/E)	Tariff rate as per Column 8 of ADD Notification No. 05/2020-ADD (USD)	ADD payable =[(AB-Z)*H*K]	Differential ADD =[AC-O]
A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R	S	T	U	V	W	X	Y	Z	AA	AB	AC	AD
39	INMUN1	4397325	28-01-2023	CN	WINWELL INDUSTRY CO., LTD	USD	82.3	CPVC RESIN J-700 OTHER DETAILS AS PER INV PL	39049010	26.0	1880	40,22,824	12,06,629	77,033	7.5	10	18	Pipe	1300	4365804	27-01-2023	111	INMUN1	27,81,740	1,397.50	Shandong Gaoxin Chemical Co. Ltd.	2087	14,75,392	13,98,359
40	INMUN1	4397325	28-01-2023	CN	WINWELL INDUSTRY CO., LTD	USD	82.3	CPVC RESIN Z-500 OTHER DETAILS AS PER INV PL	39049010	26.0	1930	41,29,814	11,45,404	-	7.5	10	18	Fitting	1320	4321434	23-01-2023	28	INMUN1	28,24,536	1,419.00	Shandong Gaoxin Chemical Co. Ltd.	2087	14,29,386	14,29,386
41	INMUN1	4234201	18-01-2023	CN	WINWELL INDUSTRY CO., LTD	USD	83.7	CPVC RESIN J-700 OTHER DETAILS AS PER INV PL	39049010	52.0	1930	84,00,132	26,02,361	-	10	10	18	Pipe	1290	4321434	23-01-2023	83	INMUN1	56,14,596	1,419.00	Shandong Gaoxin Chemical Co. Ltd.	2087	29,07,403	29,07,403
42	INMUN1	4234201	18-01-2023	CN	WINWELL INDUSTRY CO., LTD	USD	83.7	CPVC RESIN Z-500 OTHER DETAILS AS PER INV PL	39049010	26.0	1930	42,00,066	13,01,181	-	10	10	18	Fitting	1320	4321434	23-01-2023	28	INMUN1	28,72,584	1,452.00	Shandong Gaoxin Chemical Co. Ltd.	2087	13,81,887	13,81,887
43	INMUN1	3953626	29-12-2022	CN	WINWELL INDUSTRY CO., LTD	USD	83.55	CPVC PIPE RESIN J-700 OTHER DETAILS AS PER INV PL	39049010	18.0	1930	29,02,527	8,05,016	-	7.5	10	18	Pipe	1290	4321434	23-01-2023	83	INMUN1	19,40,031	1,386.75	Shandong Gaoxin Chemical Co. Ltd.	2087	10,53,106	10,53,106
44	INMUN1	3543960	01-12-2022	CN	WINWELL INDUSTRY CO., LTD	USD	82.6	CPVC RESIN J-700 OTHER DETAILS AS PER INV PL	39049010	18.0	1930	28,69,524	7,95,863	-	7.5	10	18	Pipe	1550	3528255	30-11-2022	20	INMUN1	23,04,540	1,666.25	Shandong Gaoxin Chemical Co. Ltd.	2087	6,25,571	6,25,571
45	INMUN1	3543960	01-12-2022	CN	WINWELL INDUSTRY CO., LTD	USD	82.6	CPVC RESIN Z-500 OTHER DETAILS AS PER INV PL	39049010	18.0	1930	28,69,524	7,95,863	-	7.5	10	18	Fitting	1450	3122508	01-11-2022	1	INMUN1	21,55,860	1,558.75	Shandong Gaoxin Chemical Co. Ltd.	2087	7,85,402	7,85,402
46	INMUN1	3408819	22-11-2022	CN	WINWELL INDUSTRY CO., LTD	USD	82.6	CPVC RESIN J-700 OTHER DETAILS AS PER INV PL	39049010	54.0	1930	86,08,572	23,87,588	-	7.5	10	18	Pipe	1550	3528255	30-11-2022	20	INMUN1	69,13,620	1,666.25	Shandong Gaoxin Chemical Co. Ltd.	2087	18,76,713	18,76,713
47	INMUN1	3408819	22-11-2022	CN	WINWELL INDUSTRY CO., LTD	USD	82.6	CPVC RESIN Z-500 OTHER DETAILS AS PER INV PL	39049010	18.0	1930	28,69,524	7,95,863	-	7.5	10	18	Fitting	1450	3122508	01-11-2022	1	INMUN1	21,55,860	1,558.75	Shandong Gaoxin Chemical Co. Ltd.	2087	7,85,402	7,85,402
48	INMUN1	2940044	18-10-2022	CN	WINWELL INDUSTRY CO., LTD	USD	82.45	CPVC RESIN J-700 OTHER DETAILS AS PER INV PL	39049010	18.0	1950	28,93,995	8,02,650	-	7.5	10	18	Pipe	1400	3122508	01-11-2022	17	INMUN1	20,77,740	1,505.00	Shandong Gaoxin Chemical Co. Ltd.	2087	8,63,746	8,63,746
49	INMUN1	2940044	18-10-2022	CN	WINWELL INDUSTRY CO., LTD	USD	82.45	CPVC RESIN Z-500 OTHER DETAILS AS PER INV PL	39049010	27.6	1950	44,37,459	12,30,729	-	7.5	10	18	Fitting	1450	3122508	01-11-2022	1	INMUN1	32,99,649	1,558.75	Shandong Gaoxin Chemical Co. Ltd.	2087	12,02,096	12,02,096
50	INMUN1	2604440	26-09-2022	CN	WINWELL INDUSTRY CO., LTD	USD	80.4	OTHER DETAILS AS PER INV PL	39049010	18.0	2010	29,08,872	8,06,776	-	7.5	10	18	Fitting	1450	3122508	01-11-2022	1	INMUN1	20,98,440	1,558.75	Shandong Gaoxin Chemical Co. Ltd.	2087	7,64,483	7,64,483
51	INMUN1	2312074	05-09-2022	CN	WINWELL INDUSTRY CO., LTD	USD	80.45	CPVC RESIN J-700 OTHER DETAILS AS PER INV PL	39049010	54.0	2010	87,32,043	24,21,832	-	7.5	10	18	Pipe	1915	2479611	17-09-2022	20	INMUN1	83,19,335	2,058.63	Shandong Gaoxin Chemical Co. Ltd.	2087	1,23,270	1,23,270
52	INMUN1	2312074	05-09-2022	CN	WINWELL INDUSTRY CO., LTD	USD	80.45	CPVC RESIN Z-500 OTHER DETAILS AS PER INV PL	39049010	17.6	2010	28,50,042	7,90,459	-	7.5	10	18	Fitting	1450	3122508	01-11-2022	1	INMUN1	20,56,000	1,558.75	Shandong Gaoxin Chemical Co. Ltd.	2087	7,49,022	7,49,022
53	INMUN1	7046480	12-01-2022	CN	WINWELL INDUSTRY CO., LTD	USD	75.4	CPVC RESIN J-700 OTHER DETAILS AS PER INV & PL	39049010	18.0	2250	30,53,700	9,46,036	-	10	10	18	Fitting	1700	5356830	08-09-2021	78	INMUN1	23,07,240	1,870.00	Shandong Gaoxin Chemical Co. Ltd.	2087	2,94,512	2,94,512
54	INMUN1	5960257	23-10-2021	CN	WINWELL INDUSTRY CO., LTD	USD	75.8	CPVC RESIN J-700 OTHER DETAILS AS PER INV & PL	39049010	18.0	1965	26,81,046	8,30,588	-	10	10	18	Pipe	1885.38	6083658	01-11-2021	78	INMUN1	25,72,412	2,073.92	Shandong Gaoxin Chemical Co. Ltd.	2087	17,849	17,849
55	INMUN1	5917397	20-10-2021	CN	WINWELL INDUSTRY CO., LTD	USD	75.7	CPVC RESIN J-700 OTHER DETAILS AS PER INV & PL	39049010	18.0	2015	27,45,639	8,50,599	-	10	10	18	Pipe	1885.38	6083658	01-11-2021	78	INMUN1	25,69,019	2,073.92	Shandong Gaoxin Chemical Co. Ltd.	2087	17,826	17,826
56	INMUN1	5389379	10-09-2021	CN	WINWELL INDUSTRY CO., LTD	USD	73.95	CPVC RESIN J-700 OTHER DETAILS AS PER INV & PL	39049010	18.0	1965	26,15,612	8,10,317	-	10	10	18	Pipe	1700	5162200	23-08-2021	78	INMUN1	22,62,870	1,870.00	Shandong Gaoxin Chemical Co. Ltd.	2087	2,88,849	2,88,849
57	INMUN1	5143743	21-08-2021	CN	WINWELL INDUSTRY CO., LTD	USD	75.2	CPVC RESIN J-700 OTHER DETAILS AS PER INV & PL	39049010	18.0	1965	26,59,824	8,24,013	-	10	10	18	Pipe	1645	5137714	21-08-2021	18	INMUN1	22,26,672	1,809.50	Shandong Gaoxin Chemical Co. Ltd.	2087	3,75,624	3,75,624
58	INMUN1	4482399	28-06-2021	CN	WINWELL INDUSTRY CO., LTD	USD	74.55	CPVC PIPE RESIN J-700 OTHER DETAILS AS PER INV & PL	39049010	16.0	1965	23,43,852	7,26,125	-	10	10	18	Pipe	1710	4438197	24-06-2021	74	INMUN1	20,39,688	1,881.00	Shandong Gaoxin Chemical Co. Ltd.	2087	2,45,717	2,45,717
59	INMUN1	4482399	28-06-2021	CN	WINWELL INDUSTRY CO., LTD	USD	74.55	OTHER DETAILS AS PER INV & PL	39049010	18.0	1965	26,36,834	8,16,891	-	10	10	18	Fitting	1700	5356830	08-09-2021	78	INMUN1	22,81,230	1,870.00	Shandong Gaoxin Chemical Co. Ltd.	2087	2,91,192	2,91,192
60	INMUN1	3782605	01-05-2021	CN	ASTRAL MATERIAL INDUSTRIAL (GROUP)	USD	76.15	CPVC RESIN J700	39049090	36.0	1965	54,47,453	16,87,621	-	10	10	18	Pipe	1510	3692399	24-04-2021	133	INMUN1	41,39,514	1,661.00	Shandong Gaoxin Chemical Co. Ltd.	2087	11,67,836	11,67,836
61	INMUN1	3626996	19-04-2021	CN	ASTRAL MATERIAL INDUSTRIAL COMPANY	USD	76.15	CPVC RESIN J700	39049090	36.0	1965	54,47,453	16,87,621	-	10	10	18	Pipe	1510	3692399	24-04-2021	133	INMUN1	41,39,514	1,661.00	Shandong Gaoxin Chemical Co. Ltd.	2087	11,67,836	11,67,836
62	INMUN1	3626996	19-04-2021	CN	ASTRAL MATERIAL INDUSTRIAL COMPANY	USD	76.15	CPVC RESIN Z500	39049090	36.0	1965	54,47,453	16,87,621	-	10	10	18	Fitting	1530	2885763	23-02-2021	78	INMUN1	41,94,342	1,683.00	Shandong Gaoxin Chemical Co. Ltd.	2087	11,07,526	11,07,526
63	INMUN1	3310353	26-03-2021	CN	ASTRAL MATERIAL INDUSTRIAL COMPANY	USD	73.35	CPVC RESIN J700	39049090	18.0	1965	26,23,576	8,12,784	-	10	10	18	Pipe	1425	2960124	01-03-2021	18	INMUN1	18,81,428	1,567.50	Shandong Gaoxin Chemical Co. Ltd.	2087	6,85,896	6,85,896
64	INMUN1	3105673	11-03-2021	CN	ASTRAL MATERIAL INDUSTRIAL COMPANY	USD	73.9	CPVC RESIN Z500	39049090	18.0	1965	26,43,249	8,18,879	-	10	10	18	Fitting	1530	2885763	23-02-2021	78	INMUN1	20,35,206	1,683.00	Shandong Gaoxin Chemical Co. Ltd.	2087	5,37,401	5,37,401
65	INMUN1	3106748	11-03-2021	CN	ASTRAL MATERIAL INDUSTRIAL COMPANY	USD	73.9	CPVC RESIN Z500	39049090	18.0	1965	26,43,249	8,18,879	-	10	10	18	Fitting	1530	2885763	23-02-2021	78	INMUN1	20,35,206	1,683.00	Shandong Gaoxin Chemical Co. Ltd.	2087	5,37,401	5,37,401
66	INMUN1	2776392	15-02-2021	CN	ASTRAL MATERIAL INDUSTRIAL COMPANY	USD	73.8	CPVC RESIN J700	39049090	36.0	1965	52,79,344	16,35,541	-	10	10	18	Pipe	1475	2756824	13-02-2021	0.4	INMUN1	39,18,780	1,622.50	Shandong Gaoxin Chemical Co. Ltd.	2087	12,34,084	12,34,084
67	INMUN1	2694754	09-02-2021	CN	ASTRAL MATERIAL INDUSTRIAL COMPANY	USD	73.8	CPVC RESIN J700	39049090	36.0	1970	52,92,777	16,39,702	-	10	10	18	Pipe	1475	2756824	13-02-2021	0.4	INMUN1	39,18,780	1,622.50	Shandong Gaoxin Chemical Co. Ltd.	2087	12,34,084	12,34,084
68	INMUN1	2618017	04-02-2021	CN	ASTRAL MATERIAL INDUSTRIAL COMPANY	USD	73.85	CPVC RESIN Z500	39049090	36.0	1975	53,09,806	16,44,978	-	10	10	18	Fitting	1425	2658411	06-02-2021	7.4	INMUN1	37,88,505	1,567.50	Shandong Gaoxin Chemical Co. Ltd.	2087	13,81,143	13,81,143
GRAND TOTAL												33,21,21,413	9,46,34,618										21,97,61,518			11,20,01,819	11,18,31,051		

Annexure A-2 (M/s SHREEJI IMPEX) (IEC-2414007788) {Item-wise entries where re-determination of value is required.}

S. No.	Port Code	Bill of Entry No.	Bill of Entry Date	Country of Origin	Supplier's Name	Currency	Exchange Rate	Item Description (as per B/E)	CTH	Quantity (MT)	Unit Price (USD/MT)	Item-wise Declared Assessable Value	Duty Paid
1	INMUN1	2319121	27-02-2024	CN	WEIFANG HOTA NEW MATERIAL TECHNOLOG	USD	83.9	GAOXIN CPVC RESIN Z-500 OTHER DETAILS AS PER INV PL	39049010	28.0	2010	47,21,892	13,09,617
2	INMUN1	2319121	27-02-2024	CN	WEIFANG HOTA NEW MATERIAL TECHNOLOG	USD	83.9	GAOXIN CPVC RESIN J-700 OTHER DETAILS AS PER INV PL	39049010	28.0	2010	47,21,892	13,09,617
3	INMUN1	2224101	20-02-2024	CN	WEIFANG HOTA NEW MATERIAL TECHNOLOG	USD	83.9	GAOXIN CPVC RESIN Z-500 OTHER DETAILS AS PER INV PL	39049010	28.0	2010	47,21,892	13,09,617
4	INMUN1	2224101	20-02-2024	CN	WEIFANG HOTA NEW MATERIAL TECHNOLOG	USD	83.9	GAOXIN CPVC RESIN J-700 OTHER DETAILS AS PER INV PL	39049010	28.0	2010	47,21,892	13,09,617
5	INMUN1	2096375	11-02-2024	CN	WEIFANG HOTA NEW MATERIAL TECHNOLOG	USD	83.95	GAOXIN CPVC RESIN Z-500 OTHER DETAILS AS PER INV PL	39049010	28.0	2010	47,24,706	13,10,397
6	INMUN1	2096375	11-02-2024	CN	WEIFANG HOTA NEW MATERIAL TECHNOLOG	USD	83.95	GAOXIN CPVC RESIN OTHER DETAILS AS PER INV PL	39049010	28.0	2010	47,24,706	13,10,397
7	INMUN1	9654664	13-01-2024	CN	WEIFANG HOTA NEW MATERIAL TECHNOLOG	USD	84.25	CPVC RESIN Z-500 OTHER DETAILS AS PER INV PL	39049010	28.0	2010	47,41,590	13,15,080
8	INMUN1	9654664	13-01-2024	CN	WEIFANG HOTA NEW MATERIAL TECHNOLOG	USD	84.25	CPVC RESIN J-700 OTHER DETAILS AS PER INV PL	39049010	28.0	2010	47,41,590	13,15,080
9	INMUN1	9401428	26-12-2023	CN	WEIFANG HOTA NEW MATERIAL TECHNOLOG	USD	83.8	CPVC RESIN Z-500 OTHER DETAILS AS PER INV PL	39049010	18.0	2010	30,31,884	8,40,893
10	INMUN1	9401428	26-12-2023	CN	WEIFANG HOTA NEW MATERIAL TECHNOLOG	USD	83.8	CPVC RESIN J-700 OTHER DETAILS AS PER INV PL	39049010	10.0	2010	16,84,380	4,67,163
11	INMUN1	9073418	05-12-2023	CN	WEIFANG HOTA NEW MATERIAL TECHNOLOG	USD	84.1	CPVC RESIN Z-500 OTHER DETAILS AS PER INV PL	39049010	28.0	2010	47,33,148	13,12,739
12	INMUN1	8770253	15-11-2023	CN	WEIFANG HOTA NEW MATERIAL TECHNOLOG	USD	84.15	CPVC RESIN Z-500 OTHER DETAILS AS PER INV PL	39049010	56.0	2010	94,71,924	26,27,038
13	INMUN1	8545991	31-10-2023	CN	WEIFANG HOTA NEW MATERIAL TECHNOLOG	USD	84.2	CPVC RESIN J-700 OTHER DETAILS AS PER INV PL	39049010	56.0	2010	94,77,552	26,28,599
14	INMUN1	8235226	10-10-2023	CN	WEIFANG HOTA NEW MATERIAL TECHNOLOG	USD	84.15	CPVC RESIN J-700 OTHER DETAILS AS PER INV PL	39049010	112.0	2010	1,89,43,848	52,54,076
15	INMUN1	7801265	12-09-2023	CN	WEIFANG HOTA NEW MATERIAL TECHNOLOG	USD	83.95	CPVC RESIN Z-500 OTHER DETAILS AS PER INV PL	39049010	28.0	2010	47,24,706	13,10,397
16	INMUN1	7554261	27-08-2023	CN	WEIFANG PHOENIX MATERIAL CO. LTD	USD	83.9	CPVC RESIN J-700 OTHER DETAILS AS PER INV PL	39049010	28.0	2010	47,21,892	13,09,617
17	INMUN1	7554261	27-08-2023	CN	WEIFANG PHOENIX MATERIAL CO. LTD	USD	83.9	CPVC RESIN Z-500 OTHER DETAILS AS PER INV PL	39049010	28.0	2010	47,21,892	13,09,617
18	INMUN1	7360668	15-08-2023	CN	WEIFANG HOTA NEW MATERIAL TECHNOLOG	USD	83.6	CPVC RESIN J-700 OTHER DETAILS AS PER INV PL	39049010	56.0	2010	94,10,016	26,09,868
19	INMUN1	7360668	15-08-2023	CN	WEIFANG HOTA NEW MATERIAL TECHNOLOG	USD	83.6	CPVC RESIN Z-500 OTHER DETAILS AS PER INV PL	39049010	28.0	2010	47,05,008	13,04,934
20	INMUN1	7045461	25-07-2023	CN	WEIFANG HOTA NEW MATERIAL TECHNOLOG	USD	82.95	CPVC RESIN J-700 OTHER DETAILS AS PER INV PL	39049010	28.0	2010	46,68,426	12,94,788
21	INMUN1	7045461	25-07-2023	CN	WEIFANG HOTA NEW MATERIAL TECHNOLOG	USD	82.95	CPVC RESIN Z-500 OTHER DETAILS AS PER INV PL	39049010	28.0	2010	46,68,426	12,94,788
22	INMUN1	6927170	18-07-2023	CN	WEIFANG HOTA NEW MATERIAL TECHNOLOG	USD	83.25	CPVC RESIN Z-500 OTHER DETAILS AS PER INV PL	39049010	28.0	2010	46,85,310	12,99,471
23	INMUN1	6840827	12-07-2023	CN	WEIFANG HOTA NEW MATERIAL TECHNOLOG	USD	83.25	CPVC RESIN J-700 OTHER DETAILS AS PER INV PL	39049010	56.0	2010	93,70,620	25,98,942

Annexure A-2 (M/s SHREEJI IMPEX) (IEC-2414007788) {Item-wise entries where re-determination of value is required.}

S. No.	Port Code	Bill of Entry No.	Bill of Entry Date	Country of Origin	Supplier's Name	Currency	Exchange Rate	Item Description (as per B/E)	CTH	Quantity (MT)	Unit Price (USD/MT)	Item-wise Declared Assessable Value	Duty Paid
24	INMUN1	6840827	12-07-2023	CN	WEIFANG HOTA NEW MATERIAL TECHNOLOG	USD	83.25	CPVC RESIN Z-500 OTHER DETAILS AS PER INV PL	39049010	28.0	2010	46,85,310	12,99,471
25	INMUN1	6597587	27-06-2023	CN	GLORY NEW MATERIALS PTE LTD	USD	83.05	CPVC RESIN J-700 OTHER DETAILS AS PER INV PL	39049010	37.0	2010	61,76,429	17,13,032
26	INMUN1	6352391	10-06-2023	CN	WINWELL INDUSTRY CO., LTD	USD	83.4	CPVC RESIN Z-500 OTHER DETAILS AS PER INV PL	39049010	18.0	1940	29,12,328	8,07,734
27	INMUN1	6349928	10-06-2023	CN	WEIFANG HOTA NEW MATERIAL TECHNOLOG	USD	83.4	CPVC RESIN J-700 OTHER DETAILS AS PER INV PL	39049010	46.0	2010	77,11,164	21,38,691
28	INMUN1	6349928	10-06-2023	CN	WEIFANG HOTA NEW MATERIAL TECHNOLOG	USD	83.4	CPVC RESIN Z-500 OTHER DETAILS AS PER INV PL	39049010	10.0	2010	16,76,340	4,64,933
29	INMUN1	6216864	01-06-2023	CN	WINWELL INDUSTRY CO., LTD	USD	83.3	CPVC RESIN J-700 OTHER DETAILS AS PER INV PL	39049010	18.0	1940	29,08,836	8,06,766
30	INMUN1	6216864	01-06-2023	CN	WINWELL INDUSTRY CO., LTD	USD	83.3	CPVC RESIN Z-500 OTHER DETAILS AS PER INV PL	39049010	18.0	1940	29,08,836	8,06,766
31	INMUN1	5493331	13-04-2023	CN	WINWELL INDUSTRY CO., LTD	USD	82.85	CPVC RESIN J-700 OTHER DETAILS AS PER INV PL	39049010	39.0	1930	62,36,120	17,29,588
32	INMUN1	5493331	13-04-2023	CN	WINWELL INDUSTRY CO., LTD	USD	82.85	CPVC RESIN Z-500 OTHER DETAILS AS PER INV PL	39049010	39.0	1930	62,36,120	17,29,588
33	INMUN1	5400208	06-04-2023	CN	GLORY NEW MATERIALS PTE LTD	USD	83.7	CPVC RESIN J-700 OTHER DETAILS AS PER INV PL	39049010	18.5	2050	31,74,323	8,80,398
34	INMUN1	5345977	03-04-2023	CN	WINWELL INDUSTRY CO., LTD	USD	83.7	CPVC RESIN J-700 OTHER DETAILS AS PER INV PL	39049010	26.0	1930	42,00,066	11,64,888
35	INMUN1	5345977	03-04-2023	CN	WINWELL INDUSTRY CO., LTD	USD	83.7	CPVC RESIN Z-500 OTHER DETAILS AS PER INV PL	39049010	52.0	1930	84,00,132	23,29,777
36	INMUN1	4944623	07-03-2023	CN	WINWELL INDUSTRY CO., LTD	USD	83.5	CPVC RESIN Z-500 OTHER DETAILS AS PER INV PL	39049010	52.0	1910	82,93,220	23,19,337
37	INMUN1	4530459	07-02-2023	CN	WINWELL INDUSTRY CO., LTD	USD	82.75	CPVC RESIN J-700 OTHER DETAILS AS PER INV PL	39049010	26.0	1880	40,44,820	12,13,227
38	INMUN1	4530459	07-02-2023	CN	WINWELL INDUSTRY CO., LTD	USD	82.75	CPVC RESIN Z-500 OTHER DETAILS AS PER INV PL	39049010	26.0	1930	41,52,395	11,51,667
39	INMUN1	4397325	28-01-2023	CN	WINWELL INDUSTRY CO., LTD	USD	82.3	CPVC RESIN J-700 OTHER DETAILS AS PER INV PL	39049010	26.0	1880	40,22,824	12,06,629
40	INMUN1	4397325	28-01-2023	CN	WINWELL INDUSTRY CO., LTD	USD	82.3	CPVC RESIN Z-500 OTHER DETAILS AS PER INV PL	39049010	26.0	1930	41,29,814	11,45,404
41	INMUN1	4234201	18-01-2023	CN	WINWELL INDUSTRY CO., LTD	USD	83.7	CPVC RESIN J-700 OTHER DETAILS AS PER INV PL	39049010	52.0	1930	84,00,132	26,02,361
42	INMUN1	4234201	18-01-2023	CN	WINWELL INDUSTRY CO., LTD	USD	83.7	CPVC RESIN Z-500 OTHER DETAILS AS PER INV PL	39049010	26.0	1930	42,00,066	13,01,181
43	INMUN1	3953626	29-12-2022	CN	WINWELL INDUSTRY CO., LTD	USD	83.55	CPVC PIPE RESIN J-700 OTHER DETAILS AS PER INV PL	39049010	18.0	1930	29,02,527	8,05,016
44	INMUN1	3543960	01-12-2022	CN	WINWELL INDUSTRY CO., LTD	USD	82.6	CPVC RESIN J-700 OTHER DETAILS AS PER INV PL	39049010	18.0	1930	28,69,524	7,95,863
45	INMUN1	3543960	01-12-2022	CN	WINWELL INDUSTRY CO., LTD	USD	82.6	CPVC RESIN Z-500 OTHER DETAILS AS PER INV PL	39049010	18.0	1930	28,69,524	7,95,863
46	INMUN1	3408819	22-11-2022	CN	WINWELL INDUSTRY CO., LTD	USD	82.6	CPVC RESIN J-700	39049010	54.0	1930	86,08,572	23,87,588

Annexure A-2 (M/s SHREEJI IMPEX) (IEC-2414007788) {Item-wise entries where re-determination of value is required.}

S. No.	Port Code	Bill of Entry No.	Bill of Entry Date	Country of Origin	Supplier's Name	Currency	Exchange Rate	Item Description (as per B/E)	CTH	Quantity (MT)	Unit Price (USD/MT)	Item-wise Declared Assessable Value	Duty Paid
47	INMUN1	3408819	22-11-2022	CN	WINWELL INDUSTRY CO., LTD	USD	82.6	CPVC RESIN Z-500	39049010	18.0	1930	28,69,524	7,95,863
48	INMUN1	2940044	18-10-2022	CN	WINWELL INDUSTRY CO., LTD	USD	82.45	CPVC RESIN J-700 OTHER DETAILS AS PER INV PL	39049010	18.0	1950	28,93,995	8,02,650
49	INMUN1	2940044	18-10-2022	CN	WINWELL INDUSTRY CO., LTD	USD	82.45	CPVC RESIN Z-500 OTHER DETAILS AS PER INV PL	39049010	27.6	1950	44,37,459	12,30,729
50	INMUN1	2604440	26-09-2022	CN	WINWELL INDUSTRY CO., LTD	USD	80.4	CPVC FITTING RESIN Z-500 OTHER DETAILS AS PER INV PL	39049010	18.0	2010	29,08,872	8,06,776
51	INMUN1	2312074	05-09-2022	CN	WINWELL INDUSTRY CO., LTD	USD	80.45	CPVC RESIN J-700 OTHER DETAILS AS PER INV PL	39049010	54.0	2010	87,32,043	24,21,832
52	INMUN1	2312074	05-09-2022	CN	WINWELL INDUSTRY CO., LTD	USD	80.45	CPVC RESIN Z-500 OTHER DETAILS AS PER INV PL	39049010	17.6	2010	28,50,042	7,90,459
53	INMUN1	7046480	12-01-2022	CN	WINWELL INDUSTRY CO., LTD	USD	75.4	CPVC RESIN Z-500 OTHER DETAILS AS PER INV & PL	39049010	18.0	2250	30,53,700	9,46,036
54	INMUN1	5960257	23-10-2021	CN	WINWELL INDUSTRY CO., LTD	USD	75.8	CPVC RESIN J-700 OTHER DETAILS AS PER INV & PL	39049010	18.0	1965	26,81,046	8,30,588
55	INMUN1	5917397	20-10-2021	CN	WINWELL INDUSTRY CO., LTD	USD	75.7	CPVC RESIN J-700 OTHER DETAILS AS PER INV & PL	39049010	18.0	2015	27,45,639	8,50,599
56	INMUN1	5389379	10-09-2021	CN	WINWELL INDUSTRY CO., LTD	USD	73.95	CPVC RESIN J-700 OTHER DETAILS AS PER INV & PL	39049010	18.0	1965	26,15,612	8,10,317
57	INMUN1	5143743	21-08-2021	CN	WINWELL INDUSTRY CO., LTD	USD	75.2	CPVC RESIN J-700 OTHER DETAILS AS PER INV & PL	39049010	18.0	1965	26,59,824	8,24,013
58	INMUN1	4482399	28-06-2021	CN	WINWELL INDUSTRY CO., LTD	USD	74.55	CPVC PIPE RESIN J-700 OTHER DETAILS AS PER INV & PL	39049010	16.0	1965	23,43,852	7,26,125
59	INMUN1	4482399	28-06-2021	CN	WINWELL INDUSTRY CO., LTD	USD	74.55	CPVC FITTING RESIN Z-500 OTHER DETAILS AS PER INV & PL	39049010	18.0	1965	26,36,834	8,16,891
60	INMUN1	3782605	01-05-2021	CN	ASTRAL MATERIAL INDUSTRIAL (GROUP)	USD	76.15	CPVC RESIN J700	39049090	36.0	1965	54,47,453	16,87,621
61	INMUN1	3626996	19-04-2021	CN	ASTRAL MATERIAL INDUSTRIAL COMPANY	USD	76.15	CPVC RESIN J700	39049090	36.0	1965	54,47,453	16,87,621
62	INMUN1	3626996	19-04-2021	CN	ASTRAL MATERIAL INDUSTRIAL COMPANY	USD	76.15	CPVC RESIN Z500	39049090	36.0	1965	54,47,453	16,87,621
63	INMUN1	3310353	26-03-2021	CN	ASTRAL MATERIAL INDUSTRIAL COMPANY	USD	73.35	CPVC RESIN J700	39049090	18.0	1965	26,23,576	8,12,784
64	INMUN1	3105673	11-03-2021	CN	ASTRAL MATERIAL INDUSTRIAL COMPANY	USD	73.9	CPVC RESIN Z500	39049090	18.0	1965	26,43,249	8,18,879
65	INMUN1	3106748	11-03-2021	CN	ASTRAL MATERIAL INDUSTRIAL COMPANY	USD	73.9	CPVC RESIN Z500	39049090	18.0	1965	26,43,249	8,18,879
66	INMUN1	2776392	15-02-2021	CN	ASTRAL MATERIAL INDUSTRIAL COMPANY	USD	73.8	CPVC RESIN J700	39049090	36.0	1965	52,79,344	16,35,541
67	INMUN1	2694754	09-02-2021	CN	ASTRAL MATERIAL INDUSTRIAL COMPANY	USD	73.8	CPVC RESIN J700	39049090	36.0	1970	52,92,777	16,39,702
68	INMUN1	2618017	04-02-2021	CN	ASTRAL MATERIAL INDUSTRIAL COMPANY	USD	73.85	CPVC RESIN Z500	39049090	36.0	1975	53,09,806	16,44,978

Annexure A-1 (M/s SHREEJI IMPEX) (IEC-2414007788)

S. No.	Port Code	Bill of Entry No.	Bill of Entry Date	Country of Origin	Supplier's Name	Currency	Exchange Rate	Item Description (as per B/E)	CTH	Quantity (MT)	Unit Price (USD/MT)	Item-wise Declared Assessable Value	Duty Paid
1	INMUN1	2319121	27-02-2024	CN	WEIFANG HOTA NEW MATERIAL TECHNOLOG	USD	83.9	GAOXIN CPVC RESIN Z-500 OTHER DETAILS AS PER INV PL	39049010	28.0	2010	47,21,892	13,09,617
2	INMUN1	2319121	27-02-2024	CN	WEIFANG HOTA NEW MATERIAL TECHNOLOG	USD	83.9	GAOXIN CPVC RESIN J-700 OTHER DETAILS AS PER INV PL	39049010	28.0	2010	47,21,892	13,09,617
3	INMUN1	2224101	20-02-2024	CN	WEIFANG HOTA NEW MATERIAL TECHNOLOG	USD	83.9	GAOXIN CPVC RESIN Z-500 OTHER DETAILS AS PER INV PL	39049010	28.0	2010	47,21,892	13,09,617
4	INMUN1	2224101	20-02-2024	CN	WEIFANG HOTA NEW MATERIAL TECHNOLOG	USD	83.9	GAOXIN CPVC RESIN J-700 OTHER DETAILS AS PER INV PL	39049010	28.0	2010	47,21,892	13,09,617
5	INMUN1	2096375	11-02-2024	CN	WEIFANG HOTA NEW MATERIAL TECHNOLOG	USD	83.95	GAOXIN CPVC RESIN Z-500 OTHER DETAILS AS PER INV PL	39049010	28.0	2010	47,24,706	13,10,397
6	INMUN1	2096375	11-02-2024	CN	WEIFANG HOTA NEW MATERIAL TECHNOLOG	USD	83.95	GAOXIN CPVC RESIN OTHER DETAILS AS PER INV PL	39049010	28.0	2010	47,24,706	13,10,397
7	INMUN1	9654664	13-01-2024	CN	WEIFANG HOTA NEW MATERIAL TECHNOLOG	USD	84.25	CPVC RESIN Z-500 OTHER DETAILS AS PER INV PL	39049010	28.0	2010	47,41,590	13,15,080
8	INMUN1	9654664	13-01-2024	CN	WEIFANG HOTA NEW MATERIAL TECHNOLOG	USD	84.25	CPVC RESIN J-700 OTHER DETAILS AS PER INV PL	39049010	28.0	2010	47,41,590	13,15,080
9	INMUN1	9401428	26-12-2023	CN	WEIFANG HOTA NEW MATERIAL TECHNOLOG	USD	83.8	CPVC RESIN Z-500 OTHER DETAILS AS PER INV PL	39049010	18.0	2010	30,31,884	8,40,893
10	INMUN1	9401428	26-12-2023	CN	WEIFANG HOTA NEW MATERIAL TECHNOLOG	USD	83.8	CPVC RESIN J-700 OTHER DETAILS AS PER INV PL	39049010	10.0	2010	16,84,380	4,67,163
11	INMUN1	9073418	05-12-2023	CN	WEIFANG HOTA NEW MATERIAL TECHNOLOG	USD	84.1	CPVC RESIN Z-500 OTHER DETAILS AS PER INV PL	39049010	28.0	2010	47,33,148	13,12,739
12	INMUN1	8770253	15-11-2023	CN	WEIFANG HOTA NEW MATERIAL TECHNOLOG	USD	84.15	CPVC RESIN Z-500 OTHER DETAILS AS PER INV PL	39049010	56.0	2010	94,71,924	26,27,038
13	INMUN1	8545991	31-10-2023	CN	WEIFANG HOTA NEW MATERIAL TECHNOLOG	USD	84.2	CPVC RESIN J-700 OTHER DETAILS AS PER INV PL	39049010	56.0	2010	94,77,552	26,28,599
14	INMUN1	8235226	10-10-2023	CN	WEIFANG HOTA NEW MATERIAL TECHNOLOG	USD	84.15	CPVC RESIN J-700 OTHER DETAILS AS PER INV PL	39049010	112.0	2010	1,89,43,848	52,54,076
15	INMUN1	7801265	12-09-2023	CN	WEIFANG HOTA NEW MATERIAL TECHNOLOG	USD	83.95	CPVC RESIN Z-500 OTHER DETAILS AS PER INV PL	39049010	28.0	2010	47,24,706	13,10,397
16	INMUN1	7554261	27-08-2023	CN	WEIFANG PHOENIX MATERIAL CO. LTD	USD	83.9	CPVC RESIN J-700 OTHER DETAILS AS PER INV PL	39049010	28.0	2010	47,21,892	13,09,617
17	INMUN1	7554261	27-08-2023	CN	WEIFANG PHOENIX MATERIAL CO. LTD	USD	83.9	CPVC RESIN Z-500 OTHER DETAILS AS PER INV PL	39049010	28.0	2010	47,21,892	13,09,617
18	INMUN1	7360668	15-08-2023	CN	WEIFANG HOTA NEW MATERIAL TECHNOLOG	USD	83.6	CPVC RESIN J-700 OTHER DETAILS AS PER INV PL	39049010	56.0	2010	94,10,016	26,09,868
19	INMUN1	7360668	15-08-2023	CN	WEIFANG HOTA NEW MATERIAL TECHNOLOG	USD	83.6	CPVC RESIN Z-500 OTHER DETAILS AS PER INV PL	39049010	28.0	2010	47,05,008	13,04,934
20	INMUN1	7045461	25-07-2023	CN	WEIFANG HOTA NEW MATERIAL TECHNOLOG	USD	82.95	CPVC RESIN J-700 OTHER DETAILS AS PER INV PL	39049010	28.0	2010	46,68,426	12,94,788
21	INMUN1	7045461	25-07-2023	CN	WEIFANG HOTA NEW MATERIAL TECHNOLOG	USD	82.95	CPVC RESIN Z-500 OTHER DETAILS AS PER INV PL	39049010	28.0	2010	46,68,426	12,94,788
22	INMUN1	6927170	18-07-2023	CN	WEIFANG HOTA NEW MATERIAL TECHNOLOG	USD	83.25	CPVC RESIN Z-500 OTHER DETAILS AS PER INV PL	39049010	28.0	2010	46,85,310	12,99,471
23	INMUN1	6840827	12-07-2023	CN	WEIFANG HOTA NEW MATERIAL TECHNOLOG	USD	83.25	CPVC RESIN J-700 OTHER DETAILS AS PER INV PL	39049010	56.0	2010	93,70,620	25,98,942

Annexure A-1 (M/s SHREEJI IMPEX) (IEC-2414007788)

S. No.	Port Code	Bill of Entry No.	Bill of Entry Date	Country of Origin	Supplier's Name	Currency	Exchange Rate	Item Description (as per B/E)	CTH	Quantity (MT)	Unit Price (USD/MT)	Item-wise Declared Assessable Value	Duty Paid
24	INMUN1	6840827	12-07-2023	CN	WEIFANG HOTA NEW MATERIAL TECHNOLOG	USD	83.25	CPVC RESIN Z-500 OTHER DETAILS AS PER INV PL	39049010	28.0	2010	46,85,310	12,99,471
25	INMUN1	6597587	27-06-2023	CN	GLORY NEW MATERIALS PTE LTD	USD	83.05	CPVC RESIN J-700 OTHER DETAILS AS PER INV PL	39049010	37.0	2010	61,76,429	17,13,032
26	INMUN1	6352391	10-06-2023	CN	WINWELL INDUSTRY CO., LTD	USD	83.4	CPVC RESIN Z-500 OTHER DETAILS AS PER INV PL	39049010	18.0	1940	29,12,328	8,07,734
27	INMUN1	6349928	10-06-2023	CN	WEIFANG HOTA NEW MATERIAL TECHNOLOG	USD	83.4	CPVC RESIN J-700 OTHER DETAILS AS PER INV PL	39049010	46.0	2010	77,11,164	21,38,691
28	INMUN1	6349928	10-06-2023	CN	WEIFANG HOTA NEW MATERIAL TECHNOLOG	USD	83.4	CPVC RESIN Z-500 OTHER DETAILS AS PER INV PL	39049010	10.0	2010	16,76,340	4,64,933
29	INMUN1	6216864	01-06-2023	CN	WINWELL INDUSTRY CO., LTD	USD	83.3	CPVC RESIN J-700 OTHER DETAILS AS PER INV PL	39049010	18.0	1940	29,08,836	8,06,766
30	INMUN1	6216864	01-06-2023	CN	WINWELL INDUSTRY CO., LTD	USD	83.3	CPVC RESIN Z-500 OTHER DETAILS AS PER INV PL	39049010	18.0	1940	29,08,836	8,06,766
31	INMUN1	5493331	13-04-2023	CN	WINWELL INDUSTRY CO., LTD	USD	82.85	CPVC RESIN J-700 OTHER DETAILS AS PER INV PL	39049010	39.0	1930	62,36,120	17,29,588
32	INMUN1	5493331	13-04-2023	CN	WINWELL INDUSTRY CO., LTD	USD	82.85	CPVC RESIN Z-500 OTHER DETAILS AS PER INV PL	39049010	39.0	1930	62,36,120	17,29,588
33	INMUN1	5400208	06-04-2023	CN	GLORY NEW MATERIALS PTE LTD	USD	83.7	CPVC RESIN J-700 OTHER DETAILS AS PER INV PL	39049010	18.5	2050	31,74,323	8,80,398
34	INMUN1	5345977	03-04-2023	CN	WINWELL INDUSTRY CO., LTD	USD	83.7	CPVC RESIN J-700 OTHER DETAILS AS PER INV PL	39049010	26.0	1930	42,00,066	11,64,888
35	INMUN1	5345977	03-04-2023	CN	WINWELL INDUSTRY CO., LTD	USD	83.7	CPVC RESIN Z-500 OTHER DETAILS AS PER INV PL	39049010	52.0	1930	84,00,132	23,29,777
36	INMUN1	4944623	07-03-2023	CN	WINWELL INDUSTRY CO., LTD	USD	83.5	CPVC RESIN Z-500 OTHER DETAILS AS PER INV PL	39049010	52.0	1910	82,93,220	23,19,337
37	INMUN1	4530459	07-02-2023	CN	WINWELL INDUSTRY CO., LTD	USD	82.75	CPVC RESIN J-700 OTHER DETAILS AS PER INV PL	39049010	26.0	1880	40,44,820	12,13,227
38	INMUN1	4530459	07-02-2023	CN	WINWELL INDUSTRY CO., LTD	USD	82.75	CPVC RESIN Z-500 OTHER DETAILS AS PER INV PL	39049010	26.0	1930	41,52,395	11,51,667
39	INMUN1	4397325	28-01-2023	CN	WINWELL INDUSTRY CO., LTD	USD	82.3	CPVC RESIN J-700 OTHER DETAILS AS PER INV PL	39049010	26.0	1880	40,22,824	12,06,629
40	INMUN1	4397325	28-01-2023	CN	WINWELL INDUSTRY CO., LTD	USD	82.3	CPVC RESIN Z-500 OTHER DETAILS AS PER INV PL	39049010	26.0	1930	41,29,814	11,45,404
41	INMUN1	4234201	18-01-2023	CN	WINWELL INDUSTRY CO., LTD	USD	83.7	CPVC RESIN J-700 OTHER DETAILS AS PER INV PL	39049010	52.0	1930	84,00,132	26,02,361
42	INMUN1	4234201	18-01-2023	CN	WINWELL INDUSTRY CO., LTD	USD	83.7	CPVC RESIN Z-500 OTHER DETAILS AS PER INV PL	39049010	26.0	1930	42,00,066	13,01,181
43	INMUN1	3953626	29-12-2022	CN	WINWELL INDUSTRY CO., LTD	USD	83.55	CPVC PIPE RESIN J-700 OTHER DETAILS AS PER INV PL	39049010	18.0	1930	29,02,527	8,05,016
44	INMUN1	3543960	01-12-2022	CN	WINWELL INDUSTRY CO., LTD	USD	82.6	CPVC RESIN J-700 OTHER DETAILS AS PER INV PL	39049010	18.0	1930	28,69,524	7,95,863
45	INMUN1	3543960	01-12-2022	CN	WINWELL INDUSTRY CO., LTD	USD	82.6	CPVC RESIN Z-500 OTHER DETAILS AS PER INV PL	39049010	18.0	1930	28,69,524	7,95,863
46	INMUN1	3408819	22-11-2022	CN	WINWELL INDUSTRY CO., LTD	USD	82.6	CPVC RESIN J-700	39049010	54.0	1930	86,08,572	23,87,588

Annexure A-1 (M/s SHREEJI IMPEX) (IEC-2414007788)

S. No.	Port Code	Bill of Entry No.	Bill of Entry Date	Country of Origin	Supplier's Name	Currency	Exchange Rate	Item Description (as per B/E)	CTH	Quantity (MT)	Unit Price (USD/MT)	Item-wise Declared Assessable Value	Duty Paid
47	INMUN1	3408819	22-11-2022	CN	WINWELL INDUSTRY CO., LTD	USD	82.6	CPVC RESIN Z-500	39049010	18.0	1930	28,69,524	7,95,863
48	INMUN1	2940044	18-10-2022	CN	WINWELL INDUSTRY CO., LTD	USD	82.45	CPVC RESIN J-700 OTHER DETAILS AS PER INV PL	39049010	18.0	1950	28,93,995	8,02,650
49	INMUN1	2940044	18-10-2022	CN	WINWELL INDUSTRY CO., LTD	USD	82.45	CPVC RESIN Z-500 OTHER DETAILS AS PER INV PL	39049010	27.6	1950	44,37,459	12,30,729
50	INMUN1	2604440	26-09-2022	CN	WINWELL INDUSTRY CO., LTD	USD	80.4	CPVC FITTING RESIN Z-500 OTHER DETAILS AS PER INV PL	39049010	18.0	2010	29,08,872	8,06,776
51	INMUN1	2312074	05-09-2022	CN	WINWELL INDUSTRY CO., LTD	USD	80.45	CPVC RESIN J-700 OTHER DETAILS AS PER INV PL	39049010	54.0	2010	87,32,043	24,21,832
52	INMUN1	2312074	05-09-2022	CN	WINWELL INDUSTRY CO., LTD	USD	80.45	CPVC RESIN Z-500 OTHER DETAILS AS PER INV PL	39049010	17.6	2010	28,50,042	7,90,459
53	INMUN1	9515376	12-07-2022	CN	WINWELL INDUSTRY CO., LTD	USD	79.9	CPVC RESIN Z-500 OTHER DETAILS AS PER INV PL	39049010	36.0	2130	61,26,732	16,99,249
54	INMUN1	9316379	28-06-2022	CN	WINWELL INDUSTRY CO., LTD	USD	78.95	CPVC RESIN J-700 OTHER DETAILS AS PER INV PL	39049010	36.0	2100	59,68,620	16,55,397
55	INMUN1	9029969	09-06-2022	CN	SHANDONG XIANGSHENG NEW MATERIALS	USD	78.5	CPVC RESIN XSZ-500 OTHER DETAILS AS PER INV & PL	39049010	36.0	2450	69,23,700	19,20,288
56	INMUN1	8504645	01-05-2022	CN	WINWELL INDUSTRY CO., LTD	USD	77.15	CPVC PIPE RESIN J-700 OTHER DETAILS AS PER INV & PL	39049010	6.0	2180	10,09,122	3,12,626
57	INMUN1	8504645	01-05-2022	CN	WINWELL INDUSTRY CO., LTD	USD	77.15	CPVC FITTING RESIN Z-500 OTHER DETAILS AS PER INV & PL	39049010	12.0	2200	20,36,760	6,30,988
58	INMUN1	8288203	15-04-2022	CN	SUCHIN INDUSTRY CO. LIMITED	USD	76.8	CPVC RESIN J-700 OTHER DETAILS AS PER INV & PL	39049010	15.0	1960	22,57,920	6,99,504
59	INMUN1	8288203	15-04-2022	CN	SUCHIN INDUSTRY CO. LIMITED	USD	76.8	CPVC RESIN J-700 OTHER DETAILS AS PER INV & PL	39049010	3.0	1960	4,51,584	1,39,901
60	INMUN1	8077984	30-03-2022	CN	WINWELL INDUSTRY CO., LTD	USD	76.9	CPVC RESIN J-700 OTHER DETAILS AS PER INV & PL	39049010	54.0	2180	90,52,668	28,04,517
61	INMUN1	7593165	22-02-2022	CN	WINWELL INDUSTRY CO., LTD	USD	76.05	CPVC RESIN J-700 OTHER DETAILS AS PER INV & PL	39049010	36.0	2260	61,87,428	19,16,865
62	INMUN1	7432687	10-02-2022	CN	WINWELL INDUSTRY CO., LTD	USD	75.75	CPVC RESIN Z-500 OTHER DETAILS AS PER INV & PL	39049010	36.0	2300	62,72,100	19,43,097
63	INMUN1	7335257	03-02-2022	CN	WINWELL INDUSTRY CO., LTD	USD	75.3	CPVC RESIN J-700 OTHER DETAILS AS PER INV & PL	39049010	36.0	2245	60,85,746	18,85,364
64	INMUN1	7046480	12-01-2022	CN	WINWELL INDUSTRY CO., LTD	USD	75.4	CPVC RESIN Z-500 OTHER DETAILS AS PER INV & PL	39049010	18.0	2250	30,53,700	9,46,036
65	INMUN1	6308521	18-11-2021	CN	WINWELL INDUSTRY CO., LTD	USD	75.55	CPVC RESIN J-700 OTHER DETAILS AS PER INV & PL	39049010	36.0	2220	60,37,956	18,70,559
66	INMUN1	5960257	23-10-2021	CN	WINWELL INDUSTRY CO., LTD	USD	75.8	CPVC RESIN J-700 OTHER DETAILS AS PER INV & PL	39049010	18.0	1965	26,81,046	8,30,588
67	INMUN1	5917397	20-10-2021	CN	WINWELL INDUSTRY CO., LTD	USD	75.7	CPVC RESIN J-700 OTHER DETAILS AS PER INV & PL	39049010	18.0	2015	27,45,639	8,50,599
68	INMUN1	5389379	10-09-2021	CN	WINWELL INDUSTRY CO., LTD	USD	73.95	CPVC RESIN J-700 OTHER DETAILS AS PER INV & PL	39049010	18.0	1965	26,15,612	8,10,317
69	INMUN1	5143743	21-08-2021	CN	WINWELL INDUSTRY CO., LTD	USD	75.2	CPVC RESIN J-700 OTHER DETAILS AS PER INV & PL	39049010	18.0	1965	26,59,824	8,24,013

Annexure A-1 (M/s SHREEJI IMPEX) (IEC-2414007788)

S. No.	Port Code	Bill of Entry No.	Bill of Entry Date	Country of Origin	Supplier's Name	Currency	Exchange Rate	Item Description (as per B/E)	CTH	Quantity (MT)	Unit Price (USD/MT)	Item-wise Declared Assessable Value	Duty Paid
70	INMUN1	4482399	28-06-2021	CN	WINWELL INDUSTRY CO., LTD	USD	74.55	CPVC PIPE RESIN J-700 OTHER DETAILS AS PER INV & PL	39049010	16.0	1965	23,43,852	7,26,125
71	INMUN1	4482399	28-06-2021	CN	WINWELL INDUSTRY CO., LTD	USD	74.55	CPVC FITTING RESIN Z-500 OTHER DETAILS AS PER INV & PL	39049010	18.0	1965	26,36,834	8,16,891
72	INMUN1	3782605	01-05-2021	CN	ASTRAL MATERIAL INDUSTRIAL (GROUP)	USD	76.15	CPVC RESIN J700	39049090	36.0	1965	54,47,453	16,87,621
73	INMUN1	3626996	19-04-2021	CN	ASTRAL MATERIAL INDUSTRIAL COMPANY	USD	76.15	CPVC RESIN J700	39049090	36.0	1965	54,47,453	16,87,621
74	INMUN1	3626996	19-04-2021	CN	ASTRAL MATERIAL INDUSTRIAL COMPANY	USD	76.15	CPVC RESIN Z500	39049090	36.0	1965	54,47,453	16,87,621
75	INMUN1	3310353	26-03-2021	CN	ASTRAL MATERIAL INDUSTRIAL COMPANY	USD	73.35	CPVC RESIN J700	39049090	18.0	1965	26,23,576	8,12,784
76	INMUN1	3105673	11-03-2021	CN	ASTRAL MATERIAL INDUSTRIAL COMPANY	USD	73.9	CPVC RESIN Z500	39049090	18.0	1965	26,43,249	8,18,879
77	INMUN1	3106748	11-03-2021	CN	ASTRAL MATERIAL INDUSTRIAL COMPANY	USD	73.9	CPVC RESIN Z500	39049090	18.0	1965	26,43,249	8,18,879
78	INMUN1	2776392	15-02-2021	CN	ASTRAL MATERIAL INDUSTRIAL COMPANY	USD	73.8	CPVC RESIN J700	39049090	36.0	1965	52,79,344	16,35,541
79	INMUN1	2694754	09-02-2021	CN	ASTRAL MATERIAL INDUSTRIAL COMPANY	USD	73.8	CPVC RESIN J700	39049090	36.0	1970	52,92,777	16,39,702
80	INMUN1	2618017	04-02-2021	CN	ASTRAL MATERIAL INDUSTRIAL COMPANY	USD	73.85	CPVC RESIN Z500	39049090	36.0	1975	53,09,806	16,44,978