	कार्यालय: प्रधान आयुक्त सीमा शुल्क, मुन्द्रा, सीमा शुल्क भवन, मुन्द्रा बंदरगाह, कच्छ, गुजरात- 370421 OFFICE OF THE PRINCIPAL COMMISSIONER OF CUSTOMS, CUSTOM HOUSE: MUNDRA, KUTCH MUNDRA PORT& SPL ECONOMIC ZONE, MUNDRA-370421	
A. File No.	:	GEN/ADJ/COMM/679/2025-Adjn-O/o-Pr.Commr-Cus-Mundra
B. Order-in-Original No.	:	MUN-CUSTM-000-COM-46-2026-27
C. Passed by	:	Nitin Saini Commissioner of Customs, Customs House, AP & SEZ, Mundra.
D. Date of order and Date of issue	:	26.11.2026 26.11.2026
E. SCN No. & Date	:	36/2025-26/COMM/N.S/Adjn/MCH dated 28.11.2025
F. Noticee(s)/Co-noticee(s)		M/s Vedanta Limited now demerged as M/s. Vedanta Oil & Gas Limited

1. यहअपीलआदेश संबन्धित को नि:शुल्क प्रदान किया जाता है।
   This Order - in - Original is granted to the concerned free of charge.

2. यदि कोई व्यक्ति इस अपील आदेश से असंतुष्ट है तो वह सीमा शुल्क अपील नियमावली 1982 के नियम 6(1) के साथ पठित सीमा शुल्क अधिनियम 1962 की धारा 129A(1) के अंतर्गत प्रपत्र सीए 3-में चार प्रतियों में नीचे बताए गए पते पर अपील कर सकता है- Any person aggrieved by this Order - in - Original may file an appeal under Section 129 A (1) (a) of Customs Act, 1962 read with Rule 6 (1) of the Customs (Appeals) Rules, 1982 in quadruplicate in Form C. A. -3 to:

   "**केन्द्रीय उत्पाद एवं सीमा शुल्क और सेवाकर अपीलीय प्राधिकरण**, **पश्चिम जोनल पीठ**, 2nd **फ्लोर**, **बहुमालीभवन**, **मंजुश्री मील कंपाउंड**, **गिर्धनगर ब्रिज के पास**, **गिर्धनगर पोस्ट ऑफिस**, **अहमदाबाद**-380 004"

"Customs Excise & Service Tax Appellate Tribunal, West Zonal Bench,2nd floor, Bahumali Bhavan, Manjushri Mill Compound, Near Girdharnagar Bridge, Girdharnagar PO, Ahmedabad 380 004."

3. उक्त अपील यह आदेश भेजने की दिनांक से तीन माह के भीतर दाखिल की जानी चाहिए।
Appeal shall be filed within three months from the date of communication of this order.

4. उक्तअपीलकेसाथ -/1000 रूपयेकाशुल्कटिकटलगाहोनाचाहिएजहाँशुल्क, व्याज, दंड या शास्ति रूपये पाँच लाख या कम माँगा हो5000/- रुपये का शुल्क टिकट लगा होना चाहिए जहाँ शुल्क, व्याज, शास्ति या दंड पाँच लाख रूपये से अधिक किंतु पचास लाख रूपये से कम माँगा हो 10,000/- रुपये का शुल्क टिकट लगा होना चाहिए जहाँ शुल्क, दंड व्याज या शास्ति पचास लाख रूपये से अधिक माँगा हो। शुल्क का भुगतान खण्ड पीठ बेंचआहरितट्रिब्यूनल के सहायक रजिस्ट्रार के पक्ष में खण्डपीठ स्थित जगह पर स्थित किसी भी राष्ट्रीयकृत बैंक की एक शाखा पर बैंक ड्राफ्ट के माध्यम से भुगतान किया जाएगा।Appeal should be accompanied by a fee of Rs. 1000/- in cases where duty, interest, fine or penalty demanded is Rs. 5 lakh (Rupees Five lakh) or less, Rs. 5000/- in cases where duty, interest, fine or penalty demanded is more than Rs. 5 lakh (Rupees Five lakh) but less than Rs.50 lakh (Rupees Fifty lakhs) and Rs.10,000/- in cases where duty, interest, fine or penalty demanded is more than Rs. 50 lakhs (Rupees Fifty lakhs). This fee shall be paid through Bank Draft in favour of the Assistant Registrar of the bench of the Tribunal drawn on a branch of any nationalized bank located at the place where the Bench is situated.

5. उक्त अपील पर न्यायालय शुल्क अधिनियम के तहत 5/- रूपये कोर्ट फीस स्टाम्प जबकि इसके साथ संलग्न आदेश की प्रति पर अनुसूची- 1, न्यायालय शुल्क अधिनियम, 1870 के मदसं॰-6 के तहत निर्धारित 0.50 पैसे की एक न्यायालय शुल्क स्टाम्प वहन करना चाहिए।The appeal should bear Court Fee Stamp of Rs.5/- under Court Fee Act whereas the copy of this order attached with the appeal should bear a Court Fee stamp of Rs.0.50 (Fifty paisa only) as prescribed under Schedule-I, Item 6 of the Court Fees Act, 1870.

6. अपील ज्ञापन के साथ ड्यूटि/ दण्ड/ जुर्माना आदि के भुगतान का प्रमाण संलग्न किया जाना चाहिये। Proof of payment of duty/fine/penalty etc. should be attached with the appeal memo.अपील प्रस्तुत करते समय, सीमाशुल्क (अपील) नियम, 1982 और CESTAT (प्रक्रिया) नियम, 1982 सभी मामलों में पालन किया जाना चाहिए। While submitting the appeal, the Customs (Appeals) Rules, 1982 and the CESTAT (Procedure) Rules 1982 should be adhered to in all respects.

7. इस आदेश के विरुद्ध अपील हेतु जहां शुल्क या शुल्क और जुर्माना विवाद में हो, अथवा दण्ड में, जहां केवल जुर्माना विवाद में हो, न्यायाधिकरण के समक्ष मांग शुल्क का 7.5% भुगतान करना होगा।An appeal against this order shall lie before the Tribunal on payment of 7.5% of the duty demanded where duty or duty and penalty are in dispute, or penalty, where penalty alone is in dispute.

BRIEF FACTS OF THE CASE

1. M/s. Vedanta Limited (IEC: 1788000234) (hereinafter referred to as "the noticee"/"M/s. Vedanta"), having its registered office at 1st Floor, C Wing Unit, 103 Corporate Avenue, Andheri (East), Mumbai, Maharashtra – 400059, is a natural resources and technology conglomerate with diversified interests in Oil & Gas, Zinc-Lead-Silver, Aluminium, Iron Ore, Steel, Copper, etc.

2. Specific intelligence gathered by the officers of the Directorate of Revenue Intelligence (DRI) indicated that M/s. Vedanta had imported "OILWELL SPARES: PUP JNT TBNG; 2-7/8IN, STL, 13CR L80, 2-7 PUP JOINT, TUBING; NOMINAL SIZE: 2-7/8IN", "OILWELL SPARES: PUP JNT TBNG; 3-1/2IN, STL, 13CR L80, 3-1 PUP JOINT, TUBING; NOMINAL SIZE: 3-1/2", etc., from supplier M/s. Hunting Energy Services, through Mundra (INMUN1) Port, by mis-classifying the same under CTI 73042990, which covers "Casing, tubing and drill pipe, of a kind used in drilling for oil or gas -- Other --- Other", while the said goods appeared to be rightly classifiable under CTI 73042400, which covers such casing and tubing "of stainless steel"; that the importer cleared the goods without payment of applicable Anti-Dumping Duty ("ADD") imposed vide Notification No. 31/2022-Customs (ADD) dated 20.12.2022 read with Notification No. 06/2023-Customs (ADD) dated 09.06.2023 (hereinafter referred to as "the ADD Notification"); and that the said imports were not in conformity with the Steel and Steel Products (Quality Control) Order, 2020 issued vide S.O. 4637(E) dated 22.12.2020 (applicable till 04.02.2024), the Steel and Steel Products (Quality Control) Order, 2024 issued vide S.O. 574(E) dated 05.02.2024 (applicable till 28.08.2024) and the Steel and Steel Products (Quality Control) Order, 2024 issued vide S.O. 3716(E) dated 29.08.2024, issued by the Ministry of Steel (collectively, "the QCOs").

3. The relevant tariff entries under heading 7304 of the First Schedule to the Customs Tariff Act, 1975 are reproduced below for ready reference:-

Tariff Item	Description	Unit	BCD
7304	TUBES, PIPES AND HOLLOW PROFILES, SEAMLESS, OF IRON (OTHER THAN CAST IRON) OR STEEL	-	-
	- Casing, tubing and drill pipe, of a kind used in drilling for oil or gas:	-	-
7304 22 00	-- Drill pipe of stainless steel	kg.	15%
7304 23	-- Other drill pipe:	-	-
7304 24 00	-- Other, of stainless steel	kg.	15%
7304 29	-- Other:	-	-
7304 29 10	--- Of iron	kg.	15%
7304 29 90	--- Other	kg.	15%

4. Casings and tubings of stainless steel used in drilling for oil or gas are classifiable under CTI 73042400, whereas casings and tubings other than of stainless steel are classifiable under CTSH 730429. "Stainless steel" is defined in Note 1(e) of Chapter 72 of the Customs Tariff as "Alloy steels containing, by weight, 1.2% or less of carbon and 10.5% or more of chromium, with or without other elements". "Tubes and pipes" are defined in Note 9(e) to Section XV, and in General

Note 1 to Chapter 73 of the HSN Explanatory Notes, as concentric hollow products of uniform cross-section with only one enclosed void along their whole length, which "may be polished, coated, bent (including coiled tubing), threaded and coupled or not, drilled, waisted, expanded, cone shaped or fitted with flanges, collars or rings."

5. Based on the description of the imported goods, the goods were found to be 13 CR L80 tubes, which, as per open source material, are steel tubes with carbon content by weight between 0.15% to 0.22% and chromium between 12% to 14%. The test certificates uploaded by the importer showed that the composition of the subject goods conformed to the criteria for stainless steel mentioned above. Further, the noticee itself had classified goods of the same grade, i.e., 13 CR L80, under CTI 73042400 while importing them from Japan vide Bill of Entry No. 9422287 dated 05.07.2022. It, therefore, appeared that the imported goods are stainless steel tubes rightly classifiable under CTI 73042400.

6. Notification No. 31/2022-Customs (ADD) dated 20.12.2022 imposes Anti-Dumping Duty on "Stainless-Steel Seamless Tubes and Pipes" falling under heading 7304, originating in or exported from China PR, pursuant to the final findings of the Designated Authority (DGTR) vide Notification No. 6/13/2021-DGTR dated 23.09.2022 read with corrigendum dated 30.09.2022. The goods are described in the Notification as "Stainless-Steel Seamless Tubes and Pipes with diameter up to and including 6 NPS, or comparable thereof in other unit of measurement, whether manufactured using hot extrusion process or hot piercing process and whether sold as hot finished or cold finished pipes and tubes, including subject goods imported in the form of defectives, non-prime or secondary grades". The relevant entries of the Table are extracted below:-

S.N.	Heading	Description	Country of Origin	Country of Export	Producer	Amount (USD/MT)
1	7304	Stainless-Steel Seamless Tubes and Pipes**	China PR	Any country incl. China PR	Zhejiang Bangnuo Steel Pipe Co., Ltd.	114
2 to 9	7304	Stainless-Steel Seamless Tubes and Pipes**	China PR	Any country incl. China PR	Named producers	Various
10	7304	Stainless-Steel Seamless Tubes and Pipes**	China PR	Any country incl. China PR	Any producer other than S. No. 1 to 9	3,801
11	7304	Stainless-Steel Seamless Tubes and Pipes**	Any country other than China PR	China PR	Any	3,801

7. Since the subject goods appeared to be of stainless steel, and the producer of the subject goods is not specifically named at Sr. Nos. 1 to 9 of the said Notification, it appeared that ADD was leviable at USD 3,801 per MT on the tubes of diameter up to 6 NPS, in terms of Sr. No. 10/11 of the Table to the said Notification.

8. Further, imports of stainless steel pipes and tubes classifiable inter alia under CTI 73042400 are required to conform to the QCOs, which place "Stainless steel pipes and tubes" at Sl. No. 2 of Table/Schedule 2, with immediate effect. As per sub-para (3) of para 2 of the QCO, 2020 and sub-paragraph (4) of paragraph 3 of both QCOs of 2024, goods at the said Sl. No. shall be made from stainless steel input material conforming to the Indian Standards specified in Table/Schedule 1, bearing the Standard Mark under a licence from the Bureau of Indian Standards as per Scheme-I of Schedule-II of the BIS (Conformity Assessment) Regulations, 2018, and shall be accompanied with the prescribed test certificates.

9. In view of the foregoing, it appeared that the imported goods are classifiable under CTI 73042400, being made of stainless steel; that they are liable to ADD @ USD 3,801 per MT; and that they are restricted for import in terms of the QCOs. The importer was accordingly asked, vide letter dated 26.04.2024, to submit their reply.

10. M/s. Vedanta, vide their letter dated 10.06.2024, furnished their reply, the summary of which is as under:-

(i) They are engaged in the exploration and production of crude oil and natural gas within the RJ oil block in Rajasthan, which has a highly corrosive environment; the subject goods are manufactured to comply with the American Petroleum Institute ("API") 5CT specification so as to withstand high pressures and corrosive substances.

(ii) The subject goods are not covered by the ADD Notification as they differ from the Product under Consideration ("PUC") in manufacturing process, physical and chemical properties and end-use.

(iii) The goods undergo premium connection threading at both ends, known as 'SEAL-LOCK XD', a proprietary technology of M/s. Hunting Energy Services Pte Ltd, Singapore ("HESPL"), which represents a 30-35% value addition to a plain-end pipe.

(iv) API 5CT L80 (13Cr) steel has 0.15-0.22% carbon and 12-14% chromium, making it distinct from ASTM 410 produced by M/s. Tubacex Prakash India Pvt Ltd (a participant in the DGTR investigation); ADD cannot be imposed on products not produced domestically, and no Indian producer manufactured the subject goods during FY 2020-21.

(v) On classification, they had followed the tariff code indicated by the supplier – M/s. Sumitomo Corporation Asia & Oceania Pte. Ltd. mentioned CTH 73042400 in its invoices, whereas HESPL mentioned CTH 73042990.

11. The statement of Shri Anand Harod, Senior Manager – Logistics of M/s. Vedanta, was recorded on 29.08.2024 under Section 108 of the Customs Act, 1962, wherein he, inter alia, stated that the subject items are seamless stainless steel pipes/tubes; that the pipes/tubes were

manufactured by M/s. Core Base and the threading/connection was provided by M/s. Hunting Energy Services; that neither of them is named in the ADD Notification; that, on being shown General Note 1 to Chapter 73 of the HSN Explanatory Notes, the subject goods fall within the definition of tubes/pipes and threading does not affect the same; that availability of domestic suppliers of 13 Cr L80 pipes without threading needed to be verified; and that ADD would be leviable if the domestic industry has the capability to manufacture 13 Cr L80 grade steel pipes/tubes.

12. To verify the claim that no domestic company had the capability to manufacture the said goods, letters were addressed to several firms. M/s. Jindal Saw Ltd., vide letter dated 18.10.2024, stated that they have the capability to manufacture the same, with coupling threading support from M/s. Hunting Energy Services, from FY 2020-21, through their joint venture with M/s. Hunting Energy Services, the producer of the goods imported by M/s. Vedanta, and that they sought imposition of ADD on such imports.

13. Further, Export Invoice No. PCM-Q-144553 dated 26.02.2019, issued by M/s. ISMT Limited in favour of M/s. Samuel, Son & Co Ltd, Canada, for export of Raw Seamless Tubing of API 5CT L80 specification, was found on record.

14. In his further statement recorded on 17.12.2024, Shri Anand Harod, inter alia, stated that he understood that M/s. Hunting Energy Services has a joint venture in India with M/s. Jindal Saw Ltd for threading of stainless steel tubes and pipes and that M/s. Jindal Saw Ltd had not participated in their International Competitive Bidding; that he was unaware that M/s. ISMT Limited had the capability to manufacture API grade tubing; that they had adopted the classification mentioned by the supplier and that the imports from Japan and China were of similar nature; and that the subject goods are rightly classifiable under CTI 73042400 and they had violated Section 46(4A) of the Customs Act, 1962 and Circular No. 17/2011-Customs dated 08.04.2011, though they had not misclassified the goods to evade ADD.

15. On a request dated 18.12.2024, the consignment covered by Bill of Entry No. 7199523 dated 12.12.2024 was examined by SIIB, Mundra on 24.12.2024 in the presence of empanelled Chartered Engineer Shri Tushar Zankat. As per the Chartered Engineer's report dated 28.12.2024, the pup joints have threading; they are compliant with API 5CT Grade L80, which is a martensitic stainless steel with about 13% chromium, providing corrosion resistance and a minimum yield strength of 80,000 psi; and, since threading is part of the manufacturing of the cargo, the specific value addition on account of threading could not be arrived at.

16. To verify conformity with the QCOs, a letter dated 18.02.2025 was issued to the importer. In reply dated 06.03.2025, the importer submitted that although the QCO issued by the Ministry of Steel applies to stainless steel pipes and tubes classifiable under CTI 73042400, there is no specific standard for OCTG pipes; that BIS was in the process of adopting a standard for steel pipes for use as casing or tubing for wells aligned with ISO 11960:2020; that the goods are compliant with the API standard, which aligns with ISO 11960:2020; and that M/s. Vedanta had applied for an NOC from the Ministry of Steel vide letter dated 18.02.2025. Further, SIIB, Mundra vide letter dated 22.04.2025 informed that 13 CR L80 steel tubes/pipes imported vide Bill of Entry

No. 7199523 dated 12.12.2024 and Bill of Entry No. 7556597 dated 31.12.2024 were seized on 07.01.2025 and 20.02.2025 respectively.

17. On the basis of the above, it appeared that (a) the composition of the subject goods conforms to the definition of stainless steel in Note 1(e) to Chapter 72 and to the definition of tubes and pipes; (b) the goods, being stainless steel seamless tubes and pipes of diameter up to 6 NPS from China, are covered by the PUC of the ADD Notification, and the claim that the domestic industry lacked capability stands refuted by the letter of M/s. Jindal Saw Ltd and the export invoice of M/s. ISMT Limited; (c) the goods are classifiable under CTI 73042400 and not under CTI 73042990 as declared; and (d) the importer did not comply with the essential requirements of the QCOs in respect of goods imported from China, Japan and Singapore, and had only submitted a copy of its application for NOC.

18. **Extended period:** It appeared that the importer had declared the goods under CTI 73042990 ("-- Other") instead of CTI 73042400 ("-- Other, of stainless steel") so as to conceal that the goods are of stainless steel, thereby evading ADD and importing the goods in contravention of the QCOs; that the importer was aware of the correct classification, having classified goods of the same grade under CTI 73042400 when importing from Japan; and that, under self-assessment, the onus to declare the correct classification and duty lay upon the importer. The extended period under Section 28(4) of the Customs Act, 1962 was accordingly invoked.

19. The differential ADD was worked out at Rs. 43,21,53,230/- for the period from 19.10.2023 to 31.12.2024, as detailed in Annexure-B1 (list of items on which ADD is payable and QCO is applicable) to the Show Cause Notice. It further appeared that the goods in Annexure-B1 and Annexure-B2 (list of items on which QCO is applicable but ADD is not) were imported in contravention of the QCOs, as tabulated below:-

Port	**Assessable Value (Annexure-B1) (Rs.)**	**Total Differential Duty (Rs.)**	**Assessable Value (Annexure-B2) (Rs.)**
INMUN1	7,53,16,343	43,21,53,230	100,19,67,886
INNSA1	-	-	3,46,52,561
INMAA1	-	-	4,73,61,062
INIXY1	-	-	43,73,99,219
TOTAL	7,53,16,343	43,21,53,230	152,13,80,728

20. Accordingly, it appeared that the goods in Annexure-B1 are liable to confiscation under Section 111(m); that the goods in Annexure-B1 and B2 are liable to confiscation under Sections 111(d) and 111(o); that the noticee is liable to penalty under Section 112(a) and Section 114A; and, having contravened Sections 17, 46(4) and 46(4A) of the Customs Act, 1962, to penalty under Section 117 of the Customs Act, 1962.

SHOW CAUSE

21. M/s. Vedanta Limited (IEC: 1788000234) was, accordingly, called upon vide Show Cause Notice No. 36/2025-26/COMM/N.S/Adjn/MCH dated 28.11.2025 to show cause to the Principal Commissioner/Commissioner of Customs, Mundra, within 30 days of receipt thereof, as to why:-

(a) the subject imported goods mentioned in Annexure-B1, classified under CTI 73042990, should not be re-classified under CTI 73042400;

(b) Anti-Dumping Duty amounting to Rs. 43,21,53,230/- as detailed in Annexure-B1 should not be demanded and recovered from them under Section 28(4) of the Customs Act, 1962;

(c) interest should not be demanded and recovered on the amount at (b) above under Section 28AA of the Customs Act, 1962;

(d) the goods valued at Rs. 7,53,16,343/- as detailed in Annexure-B1 should not be held liable to confiscation under Section 111(d), (m) and (o) of the Customs Act, 1962;

(e) the goods valued at Rs. 152,13,80,728/- as detailed in Annexure-B2 should not be held liable to confiscation under Section 111(d) and (o) of the Customs Act, 1962;

(f) penalty should not be imposed on them under Section 112 and/or 114A of the Customs Act, 1962;

(g) penalty should not be imposed on them under Section 117 of the Customs Act, 1962.

WRITTEN SUBMISSIONS

22. **Reply dated 13.10.2026.** The noticee, through M/s. Vedanta Oil & Gas Limited ("VOGL"), which states that it has been demerged from Vedanta Limited (Cairn Oil & Gas division) as a new entity with effect from 01.05.2026 pursuant to the NCLT order dated 16.12.2025, filed a reply dated 13.10.2026 stating that the SCN was received on 30.06.2026. The noticee denied all allegations. The submissions, in brief, are as under:-

(i) **OCTG are a distinct class of goods:** The imported goods are Oil Country Tubular Goods ("OCTG"), specialized tubular products of high-grade steel with premium threading, certified under API 5CT, designed for high pressure, temperature and corrosive downhole conditions. In trade parlance OCTG are distinct from, and not substitutable with, ordinary stainless steel pipes in end-use, standards, metallurgy, cost and market participants (a comparative table was furnished).

(ii) **PUC of the ADD investigation does not cover OCTG:** The Initiation Notification dated 10.09.2021 records that the PUC is used for structural purposes and to transfer liquids and gases; the classification is only indicative. The applicants (Chandan Steel, Tubacex Prakash, Welspun Specialty, supported by Ratnamani) do not manufacture OCTG and are not API-certified (brochures and API website snapshots relied upon); the PCN grades notified on 16.12.2021 (austenitic, duplex, TP-410 etc.) are not comparable to API 5CT L80-13Cr; none of the parties in the Party List dated 17.02.2022 is API-certified to make threaded OCTG. Hence the DGTR did not, and

could not, examine dumping of OCTG, and the Final Findings dated 23.09.2022 and the ADD Notification cannot be extended to OCTG.

(iii) **Strict construction:** The burden is on the Revenue to show that goods are expressly covered by an ADD notification [Salasar Fortune v. CC, Kandla, 2004 (166) E.L.T. 353 (Tri.-Del.); Jajoo Architectural Glass Pvt. Ltd. v. CC, Ahmedabad, 2019 (369) E.L.T. 1644 (Tri.-Ahmd.)]; fiscal provisions are construed strictly [V. Fernandez v. State of Kerala, AIR 1957 SC 657; State of U.P. v. Kores (India) Ltd., AIR 1977 SC 132].

(iv) **Different end-use; not like articles:** Identity of an article is determined by its function and trade understanding [CCE v. Acer India Ltd., (2004) 8 SCC 173; Dunlop India Ltd. v. UOI, (1976) 2 SCC 241]; BIS has a separate standard for OCTG (IS 19111) distinct from IS 6911/IS 17875.

(v) **Applicants do not constitute domestic industry for OCTG:** Under Rules 2(b), 5(3) and 11 of the Anti-Dumping Rules, the applicants could not represent the domestic industry for OCTG; no injury could be established for OCTG; inclusion of OCTG is a jurisdictional infirmity.

(vi) **OCTG not manufactured in India during the POI:** ADD cannot be imposed on goods not produced domestically [Magnet Users Association v. Designated Authority, 2003 (157) E.L.T. 150 (Tri.-Del.); Indian Refractory Makers Association, 2000 (119) E.L.T. 319 (Tri.)]; ONGC sought exemption under the DMI&SP Policy in 2023 citing non-availability; M/s. Jindal Saw obtained only limited authorisation in March 2022 (post-POI) and its OCTG was rejected by ONGC for quality issues (a screenshot of the website of Jindal Hunting Energy Services Ltd. is relied upon); tenders were responded to only by foreign suppliers (Annexure 15).

(vii) **International practice:** The USA and Canada imposed ADD on OCTG separately from steel pipes, describing OCTG expressly; WTO jurisprudence treats OCTG as a separate class (Annexures 13 and 16). Had DGTR intended to cover OCTG, it would have said so.

(viii) **QCO not applicable:** The object of the QCO, as per the Ministry of Steel's clarificatory order dated 02.07.2025, is parity between domestic and imported products and prevention of sub-standard steel; OCTG are not made in India and are not sub-standard, as the Chartered Engineer certified API 5CT compliance. Prior to 15.04.2025 there was no Indian Standard for OCTG; IS 19111 (identical to ISO 11960:2020/API 5CT) was notified thereafter; the standards in the QCO (IS 6527, IS 6911, IS 6603, IS 11169 etc.) relate to generic stainless steel. DPIIT, in consultation with BIS, vide clarification/NOC dated 14.07.2025, confirmed that OCTG imported by the noticee are not covered by the Indian Standards in the QCO.

(ix) **Revenue neutrality:** Both CTI 73042990 and 73042400 attract the same duty; the noticee followed the seller's invoice; it had declared the goods as stainless steel; the ADD Notification and QCO operate on description and not tariff headings; a revenue-

neutral classification dispute cannot sustain demand or penalty [CCE v. Mahindra & Mahindra Ltd., 2005 (179) E.L.T. 21 (S.C.); CCE v. Nirlon Ltd., 2004 (167) E.L.T. 3 (S.C.); CCE v. Coca Cola India Pvt. Ltd., 2007 (213) E.L.T. 490 (S.C.)].

(x) **Confiscation:** Section 124 is procedural; the goods are not prohibited, so Section 111(d) is not attracted; Section 111(m) does not apply to a bona fide classification claim where description, value and quantity are correctly declared [Northern Plastics Ltd., 1998 (101) E.L.T. 549 (S.C.); Sirthai Superware India Ltd. v. CC, Nhava Sheva-III; Sahi Trading Company v. Pr. CC].

(xi) **Penalty:** Mens rea is a pre-requisite; no penalty in cases of bona fide belief or interpretation of law [Cement Marketing Co. of India Ltd. v. ACST, 1980 (6) E.L.T. 295 (S.C.); Hindustan Steel Ltd. v. State of Orissa, 1978 (2) E.L.T. (J159) (S.C.); Singh Brothers v. CC&CE, Indore, 2009 (14) S.T.R. 552 (Tri.-Del.); Ramdev Blocks v. CCE, 2017 (357) E.L.T. 356 (Tri.-Mum.); Sundaram Finance Ltd. v. CCE&ST, 2018 (11) G.S.T.L. 305 (Tri.-Chennai)].

23. **Additional written submissions dated 19.10.2026.** After the hearing of 14.10.2026, the noticee filed additional submissions, stated to be in addition to and without prejudice to the reply, which are summarised as under:-

(A) **Burden of classification not discharged:** The SCN contains no analysis under the General Rules for Interpretation ("GIR"), Section/Chapter Notes, HSN Explanatory Notes, manufacturing process or end-use; the burden lies on the Department [HPL Chemicals Ltd. v. CCE, (2006) 5 SCC 208; UOI v. Garware Nylons Ltd., 1996 (87) E.L.T. 12 (S.C.); Polaris India Pvt. Ltd. v. Pr. CC, 2023 SCC CESTAT 158; Kisankraft Machine Tools Pvt. Ltd. v. CC, 2025 (391) E.L.T. 406 (Tri.-Chennai); CCE v. Wood Craft Products Ltd., (1995) 3 SCC 454].

(B) **Foundational facts not established:** Where the Revenue's classification fails, the entire proceedings fail [Hindustan Ferodo Ltd. v. CCE, 1997 (89) E.L.T. 16 (S.C.); Larsen & Toubro Ltd. v. CC, Mundra, 2021-VIL-224-CESTAT-AHM-CU; Warner Hindustan Ltd. v. CCE, (1999) 6 SCC 762; Pepsico Holdings Pvt. Ltd. v. CCE, 2019 (25) G.S.T.L. 271 (Tri.-Mum.)].

(C) **ADD demand is consequential to re-classification:** The ADD demand rests entirely on re-classification under CTI 73042400; the ADD Notification is to be construed strictly [Kumho Petrochemicals Co. Ltd. v. UOI, (2017) 8 SCC 307]; if re-classification fails, ADD, interest, confiscation and penalty fall.

(D) **PUC is widely worded and must be read with the Final Findings:** Where the notification does not resolve whether a specialized variant is covered, the Final Findings and investigation record must be seen [Exotic Décor Pvt. Ltd. v. Designated Authority, Final Order No. 50689-50690/2020; Technova Imaging Systems Pvt. Ltd. v. Designated Authority, AD/51425/2022]. The noticee accepted that, on a literal reading, the subject goods "may satisfy certain elements" of the PUC, the pipe body being made by steelmaking, casting, hot piercing, rolling, sizing and heat treatment,

but contended that the essential character is given by the premium threading (Seal-Lock XD), which was never examined by the DGTR; where two views are possible, the one favouring the assessee should be adopted.

(E) **Not a "like article":** Applying Rule 2(d) of the Anti-Dumping Rules and paras 3.46-3.47 of the DGTR Manual [Oxo Alcohols Industries' Association v. Designated Authority, 2001 (130) E.L.T. 58 (Tri.-Del.); DSM Idemitsu Ltd. v. Designated Authority, 2000 (119) E.L.T. 308 (Tri.-Del.)], the goods are not physically identical, nor technically, commercially or functionally substitutable; they are priced 3-4 times higher; tenders of Oil India Ltd. and of the noticee prescribe specific grades and premium connections; the noticee's Techno-Commercial Bid Evaluation dated 14.03.2023 shows participation only by international suppliers; the minutes of the 19th Standing Committee meeting under the DMI&SP Policy dated 05.07.2023 record that development orders on M/s. Jindal Saw for Q-125 and 13Cr casing pipes were not found satisfactory.

(F) **No domestic production; no injury:** Injury is a condition precedent [Rishiroop Polymers Pvt. Ltd. v. Designated Authority, 2006 (196) E.L.T. 385 (S.C.)]; the Jindal Hunting facility was inaugurated only in September 2023; trial production or licence cannot establish injury [Technova (supra)].

(G) **No technical evidence:** No independent laboratory test or expert opinion was obtained [India Trading Bureau v. CC (Port), Kolkata, 2025 (391) E.L.T. 507 (Tri.-Kolkata), upheld in 2025 (391) E.L.T. 467 (S.C.); UOI v. Garware Nylons Ltd., 2007 (213) E.L.T. 487 (S.C.)].

(H) **QCO not contravened:** The Note to the QCO, 2024 states that the ITC(HS) codes are indicative and the Order applies only to products covered by the Indian Standards; the goods do not conform to IS 6911:2017 and are governed by API 5CT; DPIIT, after consulting BIS, issued the clarification dated 14.07.2025 and NOCs; though consignment-specific, the reasoning applies equally to identical consignments; reliance on CC (Port), Kolkata v. Ess Enn Impex, 2023 (384) E.L.T. 180 (Cal.) and Bubbly Balloons v. CC, Chennai-II, 2024 (3) TMI 87-CESTAT Chennai; the issue was dropped in the earlier round of litigation.

(I) **Section 138B:** The statements of Shri Anand Harod dated 29.08.2024 and 17.12.2024 cannot be relied upon unless the procedure under Section 138B is followed; the noticee requested that the maker be examined and cross-examination allowed [Him Logistics Pvt. Ltd. v. Pr. CC, 2016 (336) E.L.T. 15 (Del.); Basudev Garg v. CC, 2013 (294) E.L.T. 353 (Del.)].

(J) **Section 138C:** The test certificates and "open source" material (RUD A3) are electronic records not proved under Section 138C [S.N. Agrotech v. CC, 2018 (361) E.L.T. 761 (Tri.-Del.)].

(K) **Oral statements cannot establish technical identity:** Shri Anand Harod is a logistics manager without metallurgical expertise; acceptance of a classification is not an admission of fact.

(L) **Extended period not invokable:** The goods were subjected to first-check examination; full disclosure was made; the dispute is interpretational; specific acts of suppression must be shown [Uniworth Textiles Ltd. v. CCE, (2013) 9 SCC 753; Northern Plastic Ltd. v. Collector, (1998) 6 SCC 443; Midas Fertchem Impex Pvt. Ltd. v. Pr. CC, 2023 (384) E.L.T. 397 (Tri.-Del.); Secure Meters Ltd. v. Pr. CC, 2025 (393) E.L.T. 93 (Tri.-Del.); Lipi Boilers Ltd. v. CCE, 2025 INSC 1297; Navyuvak Safai Samiti; Golden Engineering Works; Mukat Pipes Ltd., 2017 (358) E.L.T. 1197 (Tri.-Del.)]; once the Department acquired knowledge during 2024, subsequent imports cannot be subjected to the extended period [Nizam Sugar Factory v. Collector, (2006) 11 SCC 573].

(M) **Section 111(m) not attracted** to a classification claim [Northern Plastic (supra); Shashi Dhawal Hydraulics Pvt. Ltd. v. CC, 2019 (370) E.L.T. 999 (Tri.-Mum.), affirmed in 2023 (384) E.L.T. 232 (S.C.)].

(N) **Section 111(d) requires the goods to be "prohibited goods"** under Section 2(33): the Department must identify the prohibition, the Indian Standard covering the goods and the condition violated.

(O) **No redemption fine on goods not available:** The goods were cleared and consumed, and were neither seized nor released on bond [Shiv Kripa Ispat Pvt. Ltd. v. CC, 2009 (235) E.L.T. 623 (Tri.-LB); Bussa Overseas & Properties Pvt. Ltd. v. C.L. Mahar, 2004 (163) E.L.T. 304 (Bom.); CC v. Finesse Creation Inc., 2009 (248) E.L.T. 122 (Bom.); Flextronics Technologies Pvt. Ltd., (2025) 29 Centax 251 (Tri.-Mad.); Bharath FIH Ltd. v. CC, Final Order Nos. 40100-40107/2025].

(P) **Penalty under Section 112(a) unsustainable** [Samsung India Electronics Pvt. Ltd. v. Pr. CC, 2023 (12) TMI 1155-CESTAT New Delhi; Midas Fertchem (supra)].

(Q) **Penalty under Section 114A unsustainable** where extended period fails [CC v. Videomax Electronics, 2011 (264) E.L.T. 466 (Tri.-Mum.); Wind World (India) Ltd. v. CC, 2016 (340) E.L.T. 540 (Tri.-Mum.)].

(R) **Section 117 inapplicable** where the same conduct is covered by Sections 112/114A [Regional Manager, Central Warehousing Corporation v. CC, 2012 (285) E.L.T. 249 (Tri.-Chennai); Saisea Logistics (India) Pvt. Ltd. v. CC, 2009 (246) E.L.T. 543 (Tri.-Mum.); M. Renganathan v. CC, 2009 (235) E.L.T. 860 (Tri.-Chennai)].

(S) **Simultaneous penalties under Sections 112(a) and 114A barred** by the fifth proviso to Section 114A.

(T) **Duplication of proceedings:** Bills of Entry No. 7199523 dated 12.12.2024 and No. 7556597 dated 31.12.2024 were the subject of SCN No. 34/2025-26/ADC/ZDC/ADJ/MCH dated 18.06.2025, adjudicated vide Order-in-

Original No. MCH/ADC/ZDC/586/2025-26 dated 28.01.2026, against which an appeal is pending before the Commissioner of Customs (Appeals); a second SCN on the same issue for the same Bills of Entry is not maintainable [Simplex Infrastructures Ltd. v. CST, Kolkata, 2016 (4) TMI 548-Cal. HC; Solitaire Machine Tools Ltd. v. CCE, 2008 (222) E.L.T. 404 (Tri.-Ahmd.); Paro Food Products v. CCE, 2005 (184) E.L.T. 50 (Tri.-Bang.); Banwari Lal Charitable Trust v. CC, 2009 (235) E.L.T. 263 (Tri.-Del.)].

PERSONAL HEARING

24. Personal hearings were granted to the noticee on 14.10.2026 and 21.10.2026. Ms. Khushboo Kothari, Authorised Representative, appeared on behalf of the noticee on both dates and reiterated the submissions made in the reply dated 13.10.2026 and the additional written submissions dated 19.10.2026, along with the documents annexed thereto, and requested that the proceedings be dropped. No other submission was made.

DISCUSSION AND FINDINGS

25. I have carefully gone through the Show Cause Notice, the relied upon documents, the reply dated 13.10.2026, the additional written submissions dated 19.10.2026 together with the documents annexed to them, the record of the personal hearings held on 14.10.2026 and 21.10.2026, and all other material on record. The noticee has been given adequate opportunity to present its case, and I proceed to decide the matter on merits.

26. **Identity of the noticee.** The Show Cause Notice was issued to M/s. Vedanta Limited, the importer who filed the Bills of Entry in question. The reply and the additional submissions have been filed by M/s. Vedanta Oil & Gas Limited, which states that the Oil & Gas undertaking (Cairn Oil & Gas division) of Vedanta Limited, to which the imports in question relate, stands demerged into it with effect from 01.05.2026 pursuant to the order of the Hon'ble NCLT dated 16.12.2025. The resulting company has accepted service, answered the notice on merits and appeared at both hearings without raising any objection on this score. The liabilities arising from the imports made by the demerged undertaking, including those determined in these proceedings, are therefore enforceable against M/s. Vedanta Oil & Gas Limited as the successor of that undertaking, without prejudice to the liability of M/s. Vedanta Limited, the importer on record. References to "the noticee" in this order are to be read accordingly.

27. Having regard to the Show Cause Notice and the submissions of the noticee, the following issues arise for determination:-

(i) Whether the proceedings in respect of Bills of Entry No. 7199523 dated 12.12.2024 and No. 7556597 dated 31.12.2024 are maintainable, those Bills of Entry having been adjudicated earlier;

(ii) Whether the statements of Shri Anand Harod and the documentary evidence relied upon in the SCN can be considered, in view of the objections under Sections 138B and 138C;

(iii) Whether the goods in Annexure-B1, declared under CTI 73042990, are classifiable under CTI 73042400;

(iv) Whether the goods are covered by the ADD Notification and liable to ADD @ USD 3,801 per MT;

(v) Whether the extended period of limitation under Section 28(4) is invokable;

(vi) Whether the goods in Annexure-B1 and B2 were imported in contravention of the QCOs;

(vii) Whether the goods are liable to confiscation under Sections 111(d), 111(m) and 111(o), and whether redemption fine can be imposed; and

(viii) Whether the noticee is liable to penalty under Sections 112, 114A and 117 of the Customs Act, 1962.

A. OVERLAP WITH THE EARLIER PROCEEDINGS – BILLS OF ENTRY NO. 7199523 AND 7556597

28. I find from the record placed by the noticee that Bills of Entry No. 7199523 dated 12.12.2024 (Items 2 to 6) and No. 7556597 dated 31.12.2024 were the subject of SCN No. 34/2025-26/ADC/ZDC/ADJ/MCH dated 18.06.2025 issued by the Additional Commissioner of Customs, Mundra, which has been adjudicated vide Order-in-Original No. MCH/ADC/ZDC/586/2025-26 dated 28.01.2026. The noticee has filed an appeal against the said order before the Commissioner of Customs (Appeals), Ahmedabad. The demand in the present SCN covers these two Bills of Entry. Liability in respect of these two Bills of Entry, on the very issues of classification, ADD, QCO compliance, confiscation and penalty, has been determined by a competent authority and is now pending in appeal. Therefore, the plea of the noticee is sustainable to this extent. Thus, the present proceedings, in so far as they relate to Bills of Entry No. 7199523 dated 12.12.2024 and No. 7556597 dated 31.12.2024, are not maintainable and are liable to be dropped; liability in respect of these two Bills of Entry shall be governed by Order-in-Original dated 28.01.2026 and the outcome of the appeal against it.

29. Consequently, the duty and assessable value proposed in Annexure-B1 to the SCN are required to be reduced to the extent they relate to the two Bills of Entry mentioned above. As per Annexure-B1 to the instant SCN, the ADD attributable to these two Bills of Entry is Rs. 6,33,26,520/- on an assessable value of Rs. 3,71,48,197/-. After excluding them, the ADD on the remaining Bills of Entry in Annexure-B1 works out to Rs. 36,88,26,710/- (Rs. 43,21,53,230/- less Rs. 6,33,26,520/-), on an assessable value of Rs. 3,81,68,146/-. In the findings below, "the impugned goods" refers to the goods covered by these remaining Bills of Entry.

30. I am not, however, persuaded that the overlap vitiates the present SCN as a whole. The authorities cited by the noticee [Simplex Infrastructures, Solitaire Machine Tools, Paro Food Products and Banwari Lal Charitable Trust] concern the issue of a second notice for the same period and the same transactions. The present SCN, apart from the two Bills of Entry, covers different consignments imported at Mundra and other ports, which were not the subject of the earlier SCN. The earlier order was limited to two live consignments seized at Mundra and did not

decide anything about the other consignments. The plea of duplication is therefore accepted only to the extent stated above.

B. OBJECTIONS TO THE EVIDENCE – SECTIONS 138B AND 138C

31. The noticee has objected to reliance on the statements of Shri Anand Harod dated 29.08.2024 and 17.12.2024 without examination of the maker under Section 138B, and has requested his cross-examination. I note that Shri Anand Harod is the noticee's own Senior Manager, Logistics, who appeared on behalf of the noticee in response to summons and deposed about the noticee's own imports. On perusal of the statement dated 29.08.2024, I find that, in reply to Question No. 2, which asked whether he had been authorised by a competent authority to appear on behalf of M/s. Vedanta Limited, Shri Anand Harod stated that he held a Power of Attorney to appear before the Senior Intelligence Officer, DRI, on behalf of the company, and he submitted a copy of it. It is thus evident that Shri Anand Harod deposed in his capacity as the duly authorised representative of the noticee, and not as a third party.

32. The noticee has neither alleged that the statements of Shri Anand Harod were obtained under threat, coercion or duress, nor has it retracted them at any stage of the investigation or of these adjudication proceedings. The statements are therefore voluntary. Since Shri Anand Harod deposed under a Power of Attorney issued by the noticee, his statements are not those of a stranger or third party. In law they are statements made on behalf of the noticee company and amount to admissions binding on it. Such admissions, made voluntarily to Customs officers, are admissible in evidence, and the procedure under Section 138B of the Customs Act, 1962 for examining witnesses does not need to be followed before relying on them. I am supported in this view by the decision of Hon'ble CESTAT in the matter of M/s Silicone Concepts International Pvt. Ltd. Versus Principal Commissioner of Customs, 2019 (8) TMI 142 - CESTAT NEW DELHI, wherein the Tribunal held that the statements of Shri Vineet Saluja and Shri Pradeep Sharma, being directors, amount to statements on behalf of the company and operate as confessions or admissions binding the company; such confessional statements made voluntarily to Customs officers fall outside the protective ambit that would mandate examination under Section138 of the Customs Act, 1962 and admitted the same as an evidence. The relevant excerpt of the decision is reproduced below:-

"Whether the statements of the persons as are prayed to be cross examined qualify to be called as statement simplicitor.

7. Admittedly Shri Vineet Saluja and Shri Pradeep Sharma are the Directors of the appellant Company. As per Company Act, a Company Director is appointed or elected Member of the Board of Directors of a Company who with other Directors as the responsibility for determining and implementing the Company's policy. A Company Director neither has to be a stock holder/ shareholder nor a employee of the firm. He is the one who acts on the basis of Resolution made at Director's meeting and derive its power from the corporate legislation and from the Company's Articles of Association. As such, Director of a Company is none but the Company's agent who can bind the Company for any Act of his conduct. Keeping in view the same, the statement of Shri Vineet Saluja, Shri Pradeep Sharma is opined to not to be a statement simplicitor but a statement as that of the appellant Company and as such these statements are actually the confessions on behalf of the appellant Company. Since these statements were made to the Customs officers,

the statements are out of the ambit of Section 24 of Indian Evidence Act and are readily admissible into evidence. As it was held by three judge Bench of Hon'ble Apex Court in the case of State of Punjab Vs. Barkat Ram reported in 1962 (3) SCR 338 where Court has gone to the extent of holding that the confessions made to the Customs officers if voluntarily made, can be the sole basis of the conviction.

8. Though the appellant have taken the plea that both the witnesses were compelled to give the initial statement of acknowledging the guilt but they had subsequently retracted. This controversy was cleared by Supreme Court Bhagwan Singh Vs. State of Punjab reported in AIR 1952 (S.C.) 214 holding that even if it is a retracted confusion, it must first be tested whether confusion is voluntary and trivial inculpating the accused in the Commission of the crime, if affirmative findings, even retracted confusion can be recorded. The Apex Court clarified that to prove that the statement was not voluntary and was obtained by threat or duress the burden lies upon the accused. We observe that there is nothing on record till date to satisfy the adjudicating authorities that the statement/confessions of the Directors of the Company were however made under threat or duress. Therefore, we are of the opinion that statements even if retracted can form the basis of conviction without examination of the persons making confessions in the manner as mentioned under Section 9D of Excise Act/138 of the Indian Evidence Act."

33. It is further observed that the statements of Shri Anand Harod are not the sole basis of the findings in this order. Every material fact in them is independently borne out by documents on record.

34. In paras J.1 to J.5 of the additional written submissions dated 19.10.2026, the noticee has argued that paras 3(c), 15(a), 18(a), 22 and 24 of the SCN rely on test certificates uploaded electronically and on "open-source" material about the composition of 13Cr L80 (RUD A3). It contends that such material is an electronic record whose admissibility is governed by Section 138C of the Customs Act, 1962; that the Department has not produced the certificate required under Section 138C(4) or disclosed the source, URL, date of access or chain of custody of Annexure A3; and that, following S.N. Agrotech v. Commissioner of Customs, 2018 (361) E.L.T. 761 (Tri.-Del.), all such material must be excluded from consideration.

35. I have carefully considered the submission. Section 138C makes a computer printout admissible as a document and as evidence, subject to a certificate under sub-section (4). That certificate identifies the record and the manner of its production, and certifies that the computer was regularly used to store or process information for the purposes of activities regularly carried on during the relevant period by the person having lawful control over it. The provision thus deals with information produced from a computer, and the certificate is to be given by the person who can vouch for the use and operation of that computer. The Hon'ble Tribunal (Principal Bench) explained the scope of the provision in Royal Blankets v. Principal Commissioner of Customs (Import), ICD Tughlakabad, Final Order No. 51558/2025 dated 13.10.2025 in Customs Appeal No. 51721 of 2021 [2025 (10) TMI 826 – CESTAT New Delhi], and held in para 45 as under:-

"45. Clearly, section 138C would apply if the information is printed from a computer and the certificate should certify that the computer was being used for the purpose of business during the relevant period. ... The officers clearly could not have issued a certificate regarding the servers of Gmail. In fact, the only person who would have known if that particular email ID was used during the relevant period to conduct business or not is the one who owns the Gmail ID. Only such person would also be able to say with certainty as to which emails he was using during the relevant period to conduct his business. That person

was Nitin and he not only explained in his statement but also gave his and the exporter's email IDs and further opened his own Gmail account using his user ID an password which he alone knew and printed out the Excel sheet. He also explained the Excel sheet in his statement. Therefore, there is no force in this submission of the learned counsel that no certificate in section 138C was produced."

36. The same reasoning applies here. The test certificates referred to in the SCN were not retrieved by the Department from any computer or device in its control or seized from a third party. In the noticee's own words (para J.1), they were "uploaded electronically by the Noticee" on the Customs system in support of its own Bills of Entry. Only the noticee could vouch for the source and correctness of these documents, and it has in fact vouched for them by uploading them as supporting documents to its own declarations under Section 46 of the Customs Act, 1962. The noticee has nowhere said that the certificates are not genuine, or that the composition they record is incorrect. On the contrary, its own submissions (reply dated 13.10.2026, para 59 onwards; additional submissions, paras D.6 and E.5) proceed on the footing that the goods are of 13Cr L80 grade with 12–14% chromium. Its letter dated 10.06.2024 states the same. Section 138C is a safeguard against computer-generated material of doubtful origin being used against a person. It cannot be invoked by an importer to keep out its own documents, filed by it in support of its own declarations, whose contents it does not dispute. The decision in S.N. Agrotech, relied upon by the noticee, sets out the general requirement of compliance with Section 138C where the Department relies on electronic records.

37. As regards the "open-source" material at RUD A3, I find that it has been relied upon in the SCN only to corroborate the composition of the 13Cr L80 grade. That composition is independently established and admitted by the noticee's own documents and submissions, by the noticee's application for NOC (which describes the goods as "Stainless Steel – 400 series (Ferritic/Martensitic)"), and by the report dated 28.12.2024 of the Chartered Engineer who examined the goods. My findings on the composition and classification of the goods do not depend on RUD A3 alone.

The objection raised by the noticee under Section 138C is, therefore, devoid of merit and is rejected.

C. CLASSIFICATION OF THE IMPUGNED GOODS

35. The noticee contends that the SCN does not carry out any analysis under the GIR or the Notes and that the burden on the Department is not discharged. I do not agree. The SCN sets out the tariff entries, Note 1(e) to Chapter 72, General Note 1 to Chapter 73 of the HSN Explanatory Notes, the composition of the goods from the noticee's own test certificates, and the noticee's own classification of identical goods. That is precisely the analysis under Rule 1 and Rule 6 of the GIR. Without prejudice to the same, I proceed to examine the classification afresh below.

36. Under Rule 1 of the GIR, classification is determined by the terms of the headings and the relevant Section and Chapter Notes, and, under Rule 6, classification at subheading level is determined by the terms of the subheadings and related Notes, comparing only subheadings at the same level. The relevant tariff entries under heading 7304 of the First Schedule to the Customs Tariff Act, 1975 are reproduced below for ready reference:-

Tariff Item	Description	Unit	BCD
7304	TUBES, PIPES AND HOLLOW PROFILES, SEAMLESS, OF IRON (OTHER THAN CAST IRON) OR STEEL	-	-
	- Casing, tubing and drill pipe, of a kind used in drilling for oil or gas:	-	-
7304 22 00	-- Drill pipe of stainless steel	kg.	15%
7304 23	-- Other drill pipe:	-	-
7304 24 00	-- Other, of stainless steel	kg.	15%
7304 29	-- Other:	-	-
7304 29 10	--- Of iron	kg.	15%
7304 29 90	--- Other	kg.	15%

There is no dispute that the goods are seamless tubing, casing, pup joints and couplings of a kind used in drilling for oil or gas, falling under heading 7304 and under the one-dash subheading "Casing, tubing and drill pipe, of a kind used in drilling for oil or gas". The only question is the choice between the two-dash (--) subheadings 7304 24 ("Other, of stainless steel") and 7304 29 ("Other"). The two are mutually exclusive: casing and tubing of stainless steel fall in 7304 24, and only casing and tubing not of stainless steel fall in the residuary 7304 29.

37. Whether the goods are "of stainless steel" is governed by the statutory definition in Note 1(e) to Chapter 72. The same is reproduced below for ease of reference:-

"1. In this Chapter and, *in the case of Notes (d), (e) and (f) throughout this Schedule*, the following expressions have the meanings hereby assigned to them:

(e) Stainless steel:

Alloy steels containing, by weight, 1.2% or less of carbon and 10.5% or more of chromium, with or without other elements."

37.1 Thus, in view of the Note 1(e) to Chapter 72, which applies throughout the First Schedule including Chapter 73, Stainless steel is defined as an Alloy steel containing, by weight, 1.2% or less of carbon and 10.5% or more of chromium. The imported goods, being of 13Cr L80 grade, contain about 12–14% chromium and 0.15–0.22% carbon by weight, as admitted by the noticee itself in its letter dated 10.06.2024 (Annexure-A5 to the SCN, summarised at para 7(iv) of the SCN).

37.2 The Chartered Engineer's report dated 28.12.2024 records that the goods are a martensitic stainless steel with about 13% chromium.

37.3 The noticee's own application on the Steel Import Monitoring System, on which the Ministry of Steel issued NOC No. NOC2025018952_1 dated 07.11.2025 (placed on record by the notice as Annexure-7 to Additional submission dated 19.10.2026), describes the goods of grade 13CR-L80 as "Type of steel: Stainless Steel" and "Sub-Type of steel: 400 series (Ferritic/Martensitic)". Further, in its reply, the noticee itself asserts that the goods are "made of stainless steel".

In view of the above findings, the goods, therefore, squarely satisfy the definition of "stainless steel" as provided in Note 1(e) to Chapter 72.

38. The contention of the noticee that API 5CT certification, premium threading, end-use or trade parlance makes the goods something other than stainless steel tubing is untenable for the following reasons:-

38.1 W.r.t the threading, the show cause notice, vide para 3b, has relied upon Section Note 9(e) to Section XV and General Note 1 in Page XV-73-1 to Chapter 73 of the HSN Explanatory Notes to define Tubes and Pipes. While going through the Section Note 9(e) to Section XV, I find that the said Section note applies only to Chapters 74 to 76 and 78 to 81. The same is reproduced below:-

"9. For the purposes of Chapters 74 to 76 and 78 to 81, the following expressions shall have the meanings hereby assigned to them:

(a) Bars and rods

Rolled, extruded, drawn or forged products, not in coils, which have a uniform solid cross-section along their whole length in the shape of circles, ovals, rectangles (including squares), equilateral triangles or regular convex polygons (including "flattened circles" and "modified rectangles", of which two opposite sides are convex arcs, the other two sides being straight, of equal length and parallel). Products with a rectangular (including square), triangular or polygonal cross-section may have corners rounded along their whole length. The thickness of such products which have a rectangular (including "modified rectangular") cross-section exceeds one-tenth of the width. The expression also covers cast or sintered products, of the same forms and dimensions, which have been subsequently worked after production (otherwise than by simple trimming or de-scaling), provided that they have not thereby assumed the character of articles or products of other headings.

Wire-bars and billets of Chapter 74 with their ends tapered or otherwise worked simply to facilitate their entry into machines for converting them into, for example, drawing stock (wire-rod) or tubes, are however to be taken to be unwrought copper of heading 7403. This provision applies mutatis mutandis to the products of Chapter 81.

……

(e) Tubes and pipes

Hollow products, coiled or not, which have a uniform cross-section with only one enclosed void along their whole length in the shape of circles, ovals, rectangles (including squares), equilateral triangles or regular convex polygons, and which have a uniform wall thickness. Products with a rectangular (including square), equilateral triangular or regular convex polygonal cross-section, which may have corners rounded along their whole length, are also to be considered as tubes and pipes provided the inner and outer cross-sections are concentric and have the same form and orientation. Tubes and pipes of the foregoing cross-sections may be polished, coated, bent, threaded, drilled, waisted, expanded, cone-shaped or fitted with flanges, collars or rings.]

However, in the instant case, the goods are proposed for classification under Chapter 73, therefore, I do not rely upon it.

38.1.1 However, the HSN Explanatory Notes, which are a safe guide to the interpretation of the Customs Tariff [CCE v. Wood Craft Products Ltd., (1995) 3 SCC 454, also relied upon by the noticee], define "Tubes and Pipes" in General Note 1 in Page XV-73-1 to Chapter 73 of the HSN

Explanatory Notes as "*Concentric hollow products of uniform cross-section with only one enclosed void along their whole length, having their inner and outer surfaces of the same form. Steel tubes are mainly of circular, oval, rectangular (including square) cross-sections but in addition may include equilateral triangular and other regular convex polygonal cross-sections. Products of cross-section other than circular with rounded corners along their whole length and tubes with upset ends, are also to be considered as tubes. They may be polished, coated, bent (including coiled tubing),* ***threaded and coupled or not****, drilled, waisted, expanded, cone shaped or fitted with flanges, collars or rings.*" The relevant page of the HSN notes is reproduced below for ease of reference:-

Chapter 73

Articles of iron or steel

Notes.

1.- In this Chapter the expression "cast iron" applies to products obtained by casting in which iron predominates by weight over each of the other elements and which do not comply with the chemical composition of steel as defined in Note 1 (d) to Chapter 72.

2.- In this Chapter the word "wire" means hot or cold-formed products of any cross-sectional shape, of which no cross-sectional dimension exceeds 16 mm.

GENERAL

This Chapter covers a certain number of specific articles in headings 73.01 to 73.24, and in headings 73.25 and 73.26 a group of articles not specified or included in Chapter 82 or 83 and not falling in other Chapters of the Nomenclature, of iron (including cast iron as defined in Note 1 to this Chapter) or steel.

For the purposes of this Chapter, the expressions "tubes and pipes" and "hollow profiles" have the following meanings hereby assigned to them :

(1) **Tubes and pipes**

Concentric hollow products, of uniform cross-section with only one enclosed void along their whole length, having their inner and outer surfaces of the same form. Steel tubes are mainly of circular, oval, rectangular (including square) cross-sections but in addition may include equilateral triangular and other regular convex polygonal cross-sections. Products of cross-section other than circular, with rounded corners along their whole length, and tubes with upset ends, are also to be considered as tubes. They may be polished, coated, bent (including coiled tubing), threaded and coupled or not, drilled, waisted, expanded, cone shaped or fitted with flanges, collars or rings.

(2) **Hollow profiles**

Hollow products not conforming to the above definition and mainly those not having their inner and outer surfaces of the same form.

The General Explanatory Note to Chapter 72 applies, *mutatis mutandis*, to this Chapter.

38.1.2 Thus, the premium threading doesn't take the imported goods out of the definition of "Tubes and pipes".

38.2 The contention of the noticee w.r.t the API certification is untenable as the subheading explanatory notes, reproduced below, clearly state that subheading 730424 cover all such articles irrespective of the standards or technical specification they meet (e.g. American Petroleum Institute (API) standards %L or 5LU for line pipe and API standards 5A, 5AC or 5AX for casing, tubing and drill pipe):-

73.04

The products of this heading include, in particular, line pipes of a kind used for oil or gas, casing, tubing and drill pipes of a kind used in drilling for oil or gas, tubes and pipes suitable for use in boilers, superheaters, heat exchangers, condensers, refining furnaces, feedwater heaters for power stations, galvanised or black tubes (so-called gas tubes) for high or medium pressure steam, or gas or water distribution in buildings, as well as tubes for water or gas street distribution mains. In addition tubes and pipes are used for the manufacture of parts for automobiles or for machinery, of rings for ball bearings, cylindrical, tapered or needle bearings or for other mechanical uses, for scaffolding, tubular structures or building construction.

The heading **excludes** :

(a) Tubes and pipes of cast iron (**heading 73.03**) and tubes and pipes of iron or steel of **heading 73.05** or **73.06.**

(b) Hollow profiles of cast iron (**heading 73.03**) and hollow profiles of iron or steel of **heading 73.06**.

(c) Tube or pipe fittings of iron or steel (**heading 73.07**).

(d) Flexible tubing of iron or steel with or without fittings (including thermostatic bellows and expansion joints) (**heading 83.07**).

(e) Insulated electrical conduit tubing (**heading 85.47**).

(f) Tubes, pipes and hollow profiles made up into specific identifiable articles, e.g., those prepared for use in structures (**heading 73.08**), tubular sections of central heating radiators (**heading 73.22**), exhaust manifolds for internal combustion piston engines (**heading 84.09**), other machinery parts (**Section XVI**), exhaust boxes (silencers) and exhaust pipes of vehicles of Chapter 87 (e.g., **heading 87.08** or **87.14**), saddle pillars and frames for cycles (**heading 87.14**).

° ° °

Subheading Explanatory Notes.

Subheadings 7304.11, 7304.19, 7304.22, 7304.23, 7304.24 and 7304.29

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

Subheadings 7304.31, 7304.39, 7304.41, 7304.49, 7304.51 and 7304.59

In order to distinguish between the cold worked products and the other products of these subheadings, see the General Explanatory Note to Chapter 72, Part IV (B), second paragraph.

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In view of the above, the API specification of the goods is therefore irrelevant to their classification.

38.3 Third, end-use and trade parlance do not override an express statutory definition: where the Tariff itself defines a term, that meaning prevails over commercial or trade understanding [Akbar Badruddin Jiwani v. Collector of Customs, 1990 (47) E.L.T. 161 (S.C.)]. The decisions in Acer India and Dunlop India, relied upon by the notice are distinguishable and not applicable in the instant case.

38.4 Fourth, the Tariff itself recognises that oil-well casing and tubing may be of stainless steel and provides a specific subheading for them; there can be no question of OCTG being, by nature, outside "stainless steel" casing and tubing.

39. The noticee has further contended that the Department has not obtained any independent laboratory test report, metallurgical examination or expert opinion to establish that the goods are classifiable under CTI 7304 24 00 or are covered by the ADD Notification. It relies on India Trading Bureau v. Commissioner of Customs (Port), Kolkata, 2025 (391) E.L.T. 507 (Tri.-Kolkata), upheld in 2025 (391) E.L.T. 467 (S.C.), and Union of India v. Garware Nylons Ltd., 2007 (213) E.L.T. 487 (S.C.). I find no merit in this contention. First, the submission that no expert opinion was obtained is factually incorrect. The goods covered by Bill of Entry No. 7199523 dated 12.12.2024 were examined on 24.12.2024 by an empanelled Chartered Engineer, whose report dated 28.12.2024 records that the goods conform to API 5CT Grade L80, a martensitic stainless steel with about 13% chromium. Second, a test is needed only where a fact is in dispute. Here the composition of the goods is not in dispute. It is recorded in the noticee's own mill test certificates uploaded with its Bills of Entry, and in its letter dated 10.06.2024, which places the chromium content at 12–14% and the carbon content at 0.15–0.22%. It is also recorded in the NOC No. NOC2025018952_1 dated 07.11.2025 issued by the Ministry of Steel on the noticee's application (Annexure-7 to the additional written submissions), which describes the goods as "Stainless Steel – 400 series (Ferritic/Martensitic)". In its reply dated 13.10.2026, the noticee itself asserts that the goods are made of stainless steel. No test report is needed to prove a fact the noticee itself admits. Third, the decision in India Trading Bureau, as stated by the noticee itself in para G.2, concerned a case where the Department rejected the technical literature produced by the importer on the adjudicating authority's own understanding. In the present case, the technical data relied upon is the noticee's own data, and it has been accepted, not rejected. The ratio of that decision therefore does not apply. The decision in Garware Nylons, on the burden of proof, also does not help the noticee, as the burden stands discharged on the noticee's own documents read with Note 1(e) to Chapter 72. As regards the premium threading (para G.3), the classification and the coverage under the ADD Notification depend on the material and form of the goods, namely seamless tubes of stainless steel, and not on the geometry of the threaded connection. The contention is, therefore, rejected.

40. The noticee's own conduct confirms this classification. Shri Anand Harod, Senior Manager (Logistics), who deposed on behalf of the noticee under a Power of Attorney, was asked in his statement dated 17.12.2024 recorded under Section 108 of the Customs Act, 1962 (Annexure/RUD A9 to the SCN) why different classifications had been declared for the imports

from Japan and from China. In reply to Question Nos. 6 and 7, he stated that the noticee had adopted the classification mentioned by the respective suppliers, and agreed that both imports were of a similar nature (para 11(c) of the SCN). In reply to Question Nos. 6, 7 and 8, he further accepted that the subject goods are correctly classifiable under CTI 73042400, and that the noticee had contravened Section 46(4A) of the Customs Act, 1962 and Circular No. 17/2011-Customs dated 08.04.2011 (para 11(d) of the SCN). These statements have not been retracted at any stage. They are consistent with the noticee's own classification of goods of the same 13 CR L80 grade under CTI 73042400 vide Bill of Entry No. 9422287 dated 05.07.2022 (Annexure/RUD A2 to the SCN). The noticee has thus itself admitted that the goods imported from Japan and from China are of a similar nature, being of the same grade, and that the only reason for the different classification was the code mentioned by the supplier. Under Sections 17 and 46(4) of the Customs Act, 1962, the responsibility for correct classification lies on the importer, and the code mentioned in a supplier's invoice does not determine classification under the Customs Tariff. Faced with two different codes from two suppliers for goods of the same grade, the noticee could not simply adopt whichever code the supplier happened to mention.

41. The plea of revenue neutrality has no merit. Classification under CTI 73042400 rather than 73042990 determines whether the goods are stainless steel seamless tubes attracting ADD and whether they fall at Sl. No. 2 of Schedule 2 of the QCO. The decisions in Mahindra & Mahindra, Nirlon and Coca Cola India concern situations where the dispute had no duty consequence, and are therefore inapplicable.

42. In view of the above, I hold that the impugned goods covered by Annexure-B1, declared under CTI 73042990, are correctly classifiable under CTI 73042400 of the First Schedule to the Customs Tariff Act, 1975, and the declared classification is rejected. I note, however, that the levy of ADD does not depend on the tariff item but on whether the goods answer the description in the ADD Notification, which I examine next.

D. APPLICABILITY OF ANTI-DUMPING DUTY-

43. Notification No. 31/2022-Customs (ADD) dated 20.12.2022 imposes Anti-Dumping Duty on "Stainless-Steel Seamless Tubes and Pipes" falling under heading 7304, originating in or exported from China PR, pursuant to the final findings of the Designated Authority (DGTR) vide Notification No. 6/13/2021-DGTR dated 23.09.2022 read with corrigendum dated 30.09.2022. The goods are described in the Notification as "Stainless-Steel Seamless Tubes and Pipes with diameter up to and including 6 NPS, or comparable thereof in other unit of measurement, whether manufactured using hot extrusion process or hot piercing process and whether sold as hot finished or cold finished pipes and tubes, including subject goods imported in the form of defectives, non-prime or secondary grades". The Table to the said Notification, is extracted below:-

TABLE-

S.N	Heading	Description of subject goods	Country of origin	Country of export	Producer	Amount	Unit	Currency
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
1.	7304	Stainless-Steel Seamless Tubes and Pipes**	China PR	Any country including China PR	Zhejiang Bangnuo Steel Pipe Co., Ltd.	114	MT	USD
2.	7304	Stainless-Steel Seamless Tubes and Pipes**	China PR	Any country including China PR	Zhejiang HongQuan Stainless Steel Co., Ltd. and Zhejiang Yinlong Stainless Steel Co., Ltd. and Zhejiang Yinlai Steel Tube Co., Ltd.	886	MT	USD
3.	7304	Stainless-Steel Seamless Tubes and Pipes**	China PR	Any country including China PR	Wenzhou Sodo Stainless Steel Manufacturing Co., Ltd.	1,492	MT	USD
4.	7304	Stainless-Steel Seamless Tubes and Pipes**	China PR	Any country including China PR	Zhejiang Huatian Stainless Steel Manufacturing Co., Ltd.	1,005	MT	USD
5.	7304	Stainless-Steel Seamless Tubes and Pipes**	China PR	Any country including China PR	Zhejiang Yi Jia Wang Steel Tube Co., Ltd.	3,191	MT	USD
6.	7304	Stainless-Steel Seamless Tubes and Pipes**	China PR	Any country including China PR	Zhejiang Jiuli Hi-Tech Metals Co., Ltd.	Nil	MT	USD
7.	7304	Stainless-Steel Seamless Tubes and Pipes**	China PR	Any country including China PR	Huadi Steel Group Co., Ltd.	Nil	MT	USD
8.	7304	Stainless-Steel Seamless Tubes and Pipes**	China PR	Any country including China PR	Jiangsu Wujin Stainless Steel Pipe Group Co., Ltd.	Nil	MT	USD
9.	7304	Stainless-Steel Seamless Tubes and Pipes**	China PR	Any country including China PR	Zhejiang Tsingshan Steel Pipe Co., Ltd.	Nil	MT	USD
10.	7304	Stainless-Steel Seamless Tubes and Pipes**	China PR	Any	Any producer other than serial number 1 to 9	3,801	MT	USD
11.	7304	Stainless-Steel Seamless Tubes and Pipes**	Any country Other than China PR	China PR	Any	3,801	MT	USD

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

44. Each element of this description is satisfied by the impugned goods: (a) they are of stainless steel, as held above; (b) they are seamless. Shri Anand Harod, the noticee's authorised representative, stated this in reply to Question No. 13 of his statement dated 29.08.2024 (Annexure/RUD A6 to the SCN; para 8(a) of the SCN), and the noticee itself admits it in para D.6 of its additional written submissions dated 19.10.2026; (c) they are tubes and pipes. Threading does not alter this, since the General Explanatory Note to Chapter 73 of the HSN (page XV-73-1) provides that tubes and pipes may be "threaded and coupled or not"; (d) they are of diameter up to and including 6 NPS, the declared nominal sizes being 2-7/8" and 3-1/2" (para 2 of the SCN); (e) the pipe body is manufactured by hot piercing, as the noticee itself concedes in para D.6 of its additional written submissions, which describes the manufacturing operations as "steelmaking, casting, hot piercing, rolling, sizing and heat treatment"; and (f) they are of Chinese origin, as detailed in Annexure-B1 to the SCN.

The description in the Notification does not distinguish between grades, standards, end-uses or end-finishes of the goods.

45. In paras D.6, D.7 and D.9 of its additional written submissions, under the heading "The subject goods may prima facie fall within the literal description", the importer accepts that, "on literal reading of the ADD Notification", the goods may satisfy the description of the PUC, and that, "viewed solely from the perspective of the pipe-body manufacturing process", they may answer the description of a stainless-steel seamless pipe manufactured through hot piercing or hot extrusion. Its case is not that the goods fall outside the words of the Notification, but that, despite falling within them, they should be excluded because of their premium threading and because they were not specifically examined in the investigation. That plea cannot be accepted. Once the goods fall within the plain words of the Notification, the principle of strict construction relied upon by the noticee (V. Fernandez, Kores (India) and Salasar Fortune) does not assist it. The rule that an ambiguity in a charging provision is resolved in favour of the assessee applies only where there is genuine ambiguity [Commissioner of Customs v. Dilip Kumar & Co., (2018) 9 SCC 1], and there is none here: the description is clear, and the noticee itself accepts that the goods fall within its literal terms. The decision in Kumho Petrochemicals concerned the continuation of an anti-dumping duty after the expiry of the original notification, and has no bearing on the scope of the product description.

46. The noticee contends that the Notification must be read with the Final Findings and the investigation record. Even on that approach, the record is against the noticee:-

(a) Para 4 of the Initiation Notification dated 10.09.2021, reproduced in para 4 of the Final Findings dated 23.09.2022 (Annexures 2 and 7 to the reply dated 13.10.2026), states that stainless-steel seamless tubes and pipes "are used for structural purposes and to transfer liquids and gases", and further that "The product under consideration is used in application relating to oil and gas; petrochemicals and refineries; atomic energy; power generators including nuclear and thermal power; and aerospace and defence applications." The noticee has itself reproduced this paragraph in full at para 10 of its reply, yet concludes at para 11 that the PUC "is confined to … structural purposes and for transfer of liquids and gases". That conclusion ignores the very next sentence of the paragraph it relies upon, which expressly names oil and gas applications.

(b) The PCN methodology notified by the Authority vide letter dated 16.12.2021 (para 13 of the Final Findings; Annexure 5 to the reply) groups the grades of steel into eight codes. Code 7 covers "Tp-410, Tp-410S, Tp-405, Tp-446 or equivalents/variants thereof", which the noticee itself describes as "Martensitic / Ferritic Stainless Steels" in the table at para 13 of its reply, and Code 8 covers grades "Other than above". 13Cr L80 is a 400-series martensitic stainless steel, as recorded in NOC No. NOC2025018952_1 dated 07.11.2025 issued on the noticee's own application (Annexure-7 to the additional written submissions), and in any event falls within Code 8. Notably, when contending at para 14 of its reply that none of the PCN grades is comparable to 13Cr L80, the noticee lists only the austenitic, high-alloy austenitic, duplex and super-duplex grades, and is silent on Code 7 and Code 8. The PCN structure thus shows that the investigation covered all grades of stainless steel and was not confined to the grades produced by particular applicants.

(c) At para 14 of the Final Findings, the Authority held that "there is no requirement that the product scope be internally homogenous". At para 19, while dealing with the contention that hot-rolled and cold-rolled pipes were different products, it held that "Mere difference in terms of processing or in the end-use or price of the product does not imply that the same cannot be covered under the scope of the product under consideration". These are the very grounds on which the noticee now seeks to exclude its goods: additional processing by premium threading, oilfield end-use and higher price.

(d) In support of its plea that OCTG ought to be excluded, the noticee has relied upon Exotic Décor Pvt. Ltd. v. Designated Authority and Technova Imaging Systems Pvt. Ltd. v. Designated Authority (paras D.2 and F.5 of the additional written submissions), Rishiroop Polymers Pvt. Ltd. v. Designated Authority (para F.2 thereof), and Magnet Users Association v. Designated Authority and Indian Refractory Makers Association (para 50 of the reply dated 13.10.2026). These decisions do not advance the noticee's case in the present proceedings; if anything, they show the proper forum for it. Exotic Décor, Technova, Magnet Users Association and Rishiroop Polymers were all rendered in appeals against the determinations of the Designated Authority. In Technova, as the noticee itself states, the Hon'ble Tribunal excluded lithographic aluminium coils exceeding 1150 mm from the scope of the measure on the ground that the domestic industry had not commercially produced them during the period of investigation. In Magnet Users Association, the Hon'ble Tribunal, finding that certain grades of magnets were not produced in India, held that their exclusion was warranted and that the "Customs Notification is required to be suitably modified for this purpose". In each case, the product type stood covered by the broadly worded description in the customs notification until it was excluded by the competent forum, in proceedings directed against the findings of the Designated Authority, followed by a modification of the notification. No such exclusion has been sought or granted in respect of OCTG, and the ADD Notification has not been modified. These decisions, therefore, support the view that an exclusion of the kind now claimed can be obtained only from the Designated Authority or in an appeal under Section

9C of the Customs Tariff Act, 1975, and not from the authority adjudicating a show cause notice under the Customs Act, 1962.

48. The noticee's grounds E and F, and grounds IV and V of its reply – that the applicants did not constitute the domestic industry for OCTG under Rules 2(b) and 5(3), that OCTG are not a "like article" under Rule 2(d), that no injury to producers of OCTG was examined under Rule 11 and Annexure II, and that OCTG were not produced in India during the POI – are, in substance, challenges to the correctness of the Designated Authority's determinations on standing, like article and injury, and to the validity of the Central Government's notification. An adjudicating authority under the Customs Act, 1962 has to give effect to the ADD Notification as it stands. It has no jurisdiction to re-examine the standing of the domestic industry, re-define the like article, re-assess injury, or create an exclusion which neither the Designated Authority nor the Central Government has made. These grounds cannot be examined in these proceedings.

49. Without prejudice to the above, the factual premise that premium-threaded 13Cr OCTG could not be made in India is also not borne out by the record, including the documents filed by the noticee itself:-

(a) M/s. Jindal Saw Ltd., vide letter dated 18.10.2024 (Annexure/RUD A7 to the SCN; para 9 of the SCN), stated that it has the capability to manufacture the said goods, with coupling threading support from M/s. Hunting Energy Services, from FY 2020-21, through its joint venture with M/s. Hunting Energy Services, and sought imposition of ADD on such imports.

(b) The noticee has sought to answer the above at para 51 of its reply dated 13.10.2026, contending that the letter of M/s. Jindal Saw Ltd. is contrary to the facts, since Jindal Saw Ltd. obtained only a limited authorisation in March 2022, after the period of investigation, to cut premium threads, and its OCTG "was rejected by ONGC for quality issues". In support, it referred to a screenshot of the "About Us" page of the website of Jindal Hunting Energy Services Ltd. (JHESL) (https://jsaw-hunting.com/about-us/). In its additional written submissions dated 19.10.2026 (para F.3(a), Annexure-5), the noticee further contended that the JHESL facility "was inaugurated only in September 2023" and was publicly described as India's first and only facility for manufacturing and supplying OCTG pipes and tubes with premium connections, and that premium-threaded OCTG was therefore not manufactured in India during the injury period.

I have perused the screenshot relied upon by the noticee. It states that JHESL was incorporated on 07.03.2022 as a joint venture between Jindal SAW Ltd. and Hunting Energy Services Pte Ltd., and operates a Centre of Excellence at Nashik, within the seamless tube facility of Jindal SAW Ltd. It describes the company as engaged in the production and supply of pipes, tubes and premium connections for the OCTG sector, including the threading of Hunting's premium connections on various iron and steel grades, alloy steel and value-added exotic grades, and states that the facility is poised to attain an annual threading capacity of 70,000 MT of OCTG. The screenshot contains nothing

whatsoever about any rejection of OCTG by ONGC on quality grounds, and does not support the very proposition for which the noticee has cited it.

On the contrary, the noticee's own documents establish that a domestic facility for threading Hunting's premium connections on OCTG existed in India before the period of the present demand. The Seal-Lock XD connection on the noticee's goods is, on the noticee's own showing, a proprietary connection of M/s. Hunting Energy Services Pte Ltd. (letter dated 10.06.2024, Annexure/RUD A5 to the SCN; para 7(iii) of the SCN). The minutes of the Standing Committee meeting dated 05.07.2023 (Annexure-4 to the additional written submissions, Agenda Item 1(iii), page 3) expressly record that the "Hunting Seal Lock XD premium thread" could be cut on pipes "by M/s JHESL", and that the cutting of premium threads "can be done indigenously through M/s JHESL". By the noticee's own admission at para F.3(a), this facility was inaugurated in September 2023. The present demand covers imports from 19.10.2023 to 31.12.2024, so the facility was functioning throughout that period. The noticee's contention that the facility did not exist during the injury period (FY 2017-18 to FY 2020-21) is, in substance, a challenge to the inclusion of OCTG in the scope of the measure, which, as held above, is not open in these proceedings. It does not show that the goods were incapable of being produced in India when they were imported.

(c) The same minutes (Annexure-4, relied upon by the noticee at paras E.10 and F.3(b) of the additional written submissions) do record that the development orders placed on M/s. JSL for Q-125 premium casing and 13 Chrome casing were not found satisfactory by ONGC (Agenda Item 1(iii) and (iv), pages 2–3; Agenda Item 2, page 5). The noticee's goods, however, are not casing but 13Cr L80 tubing of 2-7/8" and 3-1/2" OD. As regards tubing, the minutes record that the general exemption sought by MoPNG itself excluded "13 Chrome Tubing (Except 3-1/2" OD)" and "Premium Tubing (except 3-1/2" OD & 4-1/2" OD with L-80 grade)" (Agenda Item 2, Sl. Nos. 1 and 2, pages 3–4); that ONGC informed the Committee that "they are withdrawing the request for exemption for premium tubing and 13 Cr tubing as they are domestically available" (page 5); and that the Standing Committee recorded against 13 Chrome Tubing: "Since Domestic Capacity is available ONGC has withdrawn their request" (Recommendation table, S. No. 2, page 7). Jindal Hunting Energy also submitted before the Committee that the "threading process is independent of pipe manufacturing process" (page 6). Far from establishing non-availability, the document relied upon by the noticee records that 13 Cr tubing was domestically available in 2023, and that premium threading is an operation carried out on a seamless pipe, which remains a pipe.

50. The argument based on international practice is equally misconceived. The scope of an Indian anti-dumping measure is fixed by the findings of the Designated Authority and the notification of the Central Government, not by how authorities in other countries framed their own investigations. The chart at Annexure 16 itself shows that the US investigation which the noticee contrasts with OCTG concerned "seamless carbon and alloy steel (**other than stainless steel**)" pipes. It therefore says nothing about stainless steel. The WTO material annexed (cited as WT/DS202, though the

document annexed is the Panel Report in WT/DS488, United States – Anti-Dumping Measures on Certain Oil Country Tubular Goods from Korea) concerns the consistency of US measures with the Anti-Dumping Agreement, and is of no relevance to the scope of the ADD Notification.

51. The decision in Jajoo Architectural Glass is distinguishable. There, the notification covered "clear" and "tinted" float glass, and "extra clear" glass was found, on evidence, to be a different variety of glass not answering that description, besides not being produced in India. Here, the noticee concedes that the goods answer the description; the description is grade-neutral; the PUC expressly contemplates oil and gas applications; and a domestic facility for the very product existed. Salasar Fortune requires the Department to establish coverage, which has been done above.

52. As regards the Seal-Lock XD connection (Annexure 12), the brochure describes its thread form, metal-to-metal seal, torque shoulder and pressure ratings. These are features of the end connection cut on a stainless steel seamless tube. They improve its performance in a well; they do not change what the goods are. The pipe body, which forms the bulk of the weight on which ADD is levied, is admittedly a hot-pierced stainless steel seamless tube. The Chartered Engineer, examining the goods, found that threading is part of the manufacture of the tubing and could not assign a separate value to it. The claim that threading supplies the "essential character" of the goods, a concept of Rule 3(b) of the GIR used for composite goods, is out of place in determining whether goods answer the description of an anti-dumping notification.

53. I, therefore, hold that the impugned goods covered by Annexure-B1 fall within the description "Stainless-Steel Seamless Tubes and Pipes" in the ADD Notification. The SCN (paras 4 and 9) has identified M/s. Hunting Energy Services as the producer of the subject goods. Shri Anand Harod, in his statement dated 29.08.2024 (Annexure/RUD A6 to the SCN; para 8(b) and (c) of the SCN), stated that the pipes/tubes were manufactured by M/s. Core Base and the threading was carried out by M/s. Hunting Energy Services, and that neither of them is named in the ADD Notification. The NOC No. NOC2025018952_1 dated 07.11.2025 (Annexure-7 to the additional written submissions) shows the manufacturer as M/s. Baoshan Iron & Steel Co. Ltd. None of these entities is among the producers named at Sr. Nos. 1 to 9 of the Table to the ADD Notification, and the noticee has not claimed the benefit of any producer-specific rate. Whichever of them is taken as the producer, the goods, being of Chinese origin, attract ADD @ USD 3,801 per MT under Sr. No. 10 of the Table to the said Notification.

54. In view of the above findings, Anti-Dumping Duty at the rate of USD 3,801 per MT is leviable on the impugned goods covered by Annexure-B1 to the SCN. The SCN has proposed a demand of ADD of Rs. 43,21,53,230/-, which includes ADD of Rs. 6,33,26,520/- in respect of Bills of Entry No. 7199523 dated 12.12.2024 and No. 7556597 dated 31.12.2024. As held at paras 28 to 30 above, these two Bills of Entry have already been adjudicated vide Order-in-Original No. MCH/ADC/ZDC/586/2025-26 dated 28.01.2026 and are excluded from these proceedings. Accordingly, the ADD leviable on the remaining Bills of Entry in Annexure-B1, having an assessable value of Rs. 3,81,68,146/-, works out to Rs. 36,88,26,710/- (Rupees Thirty-Six Crore Eighty-Eight Lakh Twenty-Six Thousand Seven Hundred and Ten only). This amount is required to be demanded and recovered from the noticee under Section 28 of the Customs Act, 1962, along

with applicable interest under Section 28AA of the Customs Act, 1962. The demand of ADD of Rs. 6,33,26,520/- in respect of the two Bills of Entry mentioned above is not sustainable in these proceedings and is dropped.

E. INVOCATION OF THE EXTENDED PERIOD UNDER SECTION 28(4)

55. Section 28(4) can be invoked where duty has not been levied or paid by reason of collusion, wilful mis-statement or suppression of facts by the importer. The noticee contends that it made full disclosure, that the goods underwent first-check examination, and that the dispute is interpretational. I am unable to accept these contentions, for the following specific reasons:-

(a) The noticee declared the goods, which it now asserts were of stainless steel, as "STL"/"STEEL", and placed them under CTI 73042990, the residuary item for casing and tubing other than of stainless steel. The declaration of the tariff item is a specific particular required to be declared truthfully under Section 46(4), and the item selected conveyed that the goods were not of stainless steel – the very fact on which both the ADD and the QCO depend. This is a positive mis-statement, not a mere non-payment.

(b) The noticee knew the correct classification. It had itself classified goods of the identical 13 CR L80 grade under CTI 73042400 when imported from Japan, and it has not been able to point to any difference in the goods. It changed the classification only for the Chinese-origin goods – the only origin attracting ADD. The explanation that the supplier's code was followed does not survive the fact that, faced with two different codes from two suppliers for the same goods, the noticee chose the code that avoided ADD and the QCO.

(c) The noticee is a large and experienced importer of OCTG. Its own reply of 10.06.2024 shows that it was aware of the ADD Notification and of the domestic investigation. Having taken the view that its goods were outside the ADD Notification, it was open to it to disclose the stainless steel composition and claim non-applicability of ADD openly in the Bills of Entry. It did not do so; instead, it chose a classification under which the question of ADD would not arise at all.

(d) Under the self-assessment regime introduced w.e.f. 08.04.2011, the importer self-assesses the duty and assessment is, in the normal course, finalised without examination. Uploading test certificates in the system, or the fact that some consignments may have been examined, does not shift the responsibility for a correct declaration from the importer to the proper officer. An examination of goods verifies their physical particulars; it does not mean that the Department accepted a classification which, on the face of the declaration, gave no indication that the goods were of stainless steel. In any case, the noticee has not produced any examination report or assessment order showing that the issue was considered and accepted at the time of clearance.

56. I, therefore, hold that the non-payment of ADD was by reason of wilful mis-statement and suppression of facts, and the extended period under Section 28(4) of the Customs Act, 1962 has been rightly invoked. The demand is not time-barred.

F. COMPLIANCE WITH THE STEEL AND STEEL PRODUCTS (QUALITY CONTROL) ORDERS

57. The Steel and Steel Products (Quality Control) Orders have been issued by the Central Government (Ministry of Steel) under Section 16 of the Bureau of Indian Standards Act, 2016. Throughout the period of the present imports, "Stainless steel pipes and tubes", with ITC(HS) codes including 73042400, have been specified at Sl. No. 2 of Table/Schedule 2 of the QCO, 2020 (up to 04.02.2024), the QCO, 2024 dated 05.02.2024 (up to 28.08.2024) and the QCO, 2024 dated 29.08.2024 (thereafter). Under para 2(3) of the QCO, 2020 and para 3(4) of the QCOs, 2024, such goods are required to be made from stainless steel input material conforming to the Indian Standards specified in Schedule 1, bearing the BIS Standard Mark, and to be accompanied by the prescribed test certificates. The impugned goods are stainless steel pipes and tubes, as held above, and the entry at Sl. No. 2 of Schedule 2 contains no exception based on end-use, standard or application. The noticee itself, in its letter dated 06.03.2025, accepted that the QCO applies to stainless steel pipes and tubes classifiable under CTI 73042400, and applied to the Ministry of Steel for an NOC. It is not in dispute that none of the consignments covered by Annexure-B1 and B2 (other than the two Bills of Entry excluded in Part A) was made from BIS Standard-marked input material, accompanied by the prescribed test certificates, or covered by any NOC or exemption at the time of import.

58. I have considered the noticee's contentions on this issue and find them untenable. The Note to the QCO, 2024 makes the ITC(HS) codes indicative, so that coverage depends on the description of the goods; it does not exclude stainless steel pipes and tubes merely because their input steel does not conform to the Schedule 1 standards. Such non-conformity is the very non-compliance which the Order prohibits, not a ground for exclusion from it. The NOC dated 07.11.2025 issued by the Ministry of Steel and the DPIIT letter dated 14.07.2025 relied upon by the noticee are, by their express terms, specific to the consignments and invoices mentioned therein. They relate either to the two Bills of Entry already excluded from these proceedings or to imports made after 31.12.2024, and they cover none of the consignments in the present demand. In fact, the very need for such consignment-specific NOCs confirms that the goods fall within the QCO and cannot be imported without compliance or relaxation. The order of the Ministry of Steel dated 14.07.2025 relates only to the requirement introduced by its order dated 13.06.2025 and does not relax the QCOs. IS 19111 was not in force during the period of import and is not one of the Schedule 1 standards, so conformity with it, or with API 5CT, is not compliance with the QCOs. The submission that the issue was dropped in the earlier proceedings is incorrect: the Order-in-Original dated 28.01.2026 held such goods to be covered by the QCO and found the two consignments fit for import only on account of the consignment-specific NOCs obtained for them. The decisions relied upon by the noticee in this regard are distinguishable on facts and are not applicable to the present case.

59. I, therefore, hold that the impugned goods covered by Annexure-B1 and Annexure-B2 (other than the two Bills of Entry excluded in Part A) were imported in contravention of para 2(3) of the QCO, 2020 and para 3(4) of the QCOs, 2024, as applicable on the respective dates of import. Since the conditions subject to which their import was permitted were not complied with, the goods are "prohibited goods" within the meaning of Section 2(33) of the Customs Act, 1962.

G. CONFISCATION

60. **Goods covered by Annexure-B1.** The SCN proposes confiscation of the goods covered by Annexure-B1 under Sections 111(d), 111(m) and 111(o) of the Customs Act, 1962.

(a) **Section 111(m):** The impugned goods in Annexure-B1 did not correspond with the entries made in the Bills of Entry. They were declared as "steel" goods under CTI 73042990, the tariff item for casing and tubing other than of stainless steel, whereas they were in fact of stainless steel, classifiable under CTI 73042400 and liable to ADD under Notification No. 31/2022-Customs (ADD) dated 20.12.2022. Section 111(m) applies to non-correspondence "in respect of value or in any other particular", and the material composition and tariff item declared are particulars of the entry. As a result of the misclassification, the ADD leviable on the goods was not paid. The goods covered by Annexure-B1 are, therefore, liable to confiscation under Section 111(m) of the Customs Act, 1962.

(b) **Section 111(d):** As held above, the goods covered by Annexure-B1, being stainless steel pipes and tubes, were imported without complying with the conditions of the QCOs issued by the Ministry of Steel. They were thus imported contrary to a prohibition imposed under a law for the time being in force, and are also liable to confiscation under Section 111(d) of the Customs Act, 1962.

(c) **Section 111(o):** Section 111(o) applies to goods exempted, subject to a condition, from duty or from a prohibition, where the condition is not observed. The ADD Notification does not grant any exemption subject to a condition; it imposes duty, and the non-payment of that duty on account of misclassification is covered by Section 111(m). Likewise, the QCOs do not grant any conditional exemption; they impose a restriction, the breach of which is covered by Section 111(d). The SCN does not identify any exemption notification whose condition has not been observed in respect of these goods. I, therefore, hold that Section 111(o) is not attracted to the goods covered by Annexure-B1.

61. **Goods covered by Annexure-B2.** The SCN proposes confiscation of the goods covered by Annexure-B2 under Sections 111(d) and 111(o) of the Customs Act, 1962. These goods are not liable to ADD, and the allegation against them is confined to non-compliance with the QCOs.

(a) **Section 111(d):** As held above, the goods covered by Annexure-B2, being stainless steel pipes and tubes, were imported without complying with the conditions of the QCOs. They were thus imported contrary to a prohibition imposed under a law for the time being in force, and are liable to confiscation under Section 111(d) of the Customs Act, 1962.

(b) **Section 111(o):** For the reasons given at para 60(c) above, the QCOs impose a restriction and do not grant any exemption subject to a condition, and the SCN does not identify any exemption notification whose condition has been breached in respect of these goods. Section 111(o) is, therefore, not attracted to the goods covered by Annexure-B2.

62. In view of the above, the proposal in the SCN for confiscation under Section 111(o) of the Customs Act, 1962 is dropped in respect of the goods covered by both Annexure-B1 and Annexure-B2.

H. REDEMPTION FINE

63. The noticee contends that no redemption fine can be imposed on goods which have been cleared and are not available, relying on Shiv Kripa Ispat (Larger Bench), Bussa Overseas, Finesse Creation, Flextronics and Bharath FIH. The Hon'ble High Court of Gujarat, in Synergy Fertichem Pvt. Ltd. v. Union of India, 2020 (33) G.S.T.L. 513 (Guj.), approving the view of the Hon'ble High Court of Madras in Visteon Automotive Systems India Ltd. v. CESTAT, Chennai, 2018 (9) G.S.T.L. 142 (Mad.), has held that the power to impose a redemption fine flows from the goods being liable to confiscation, and the fine is not dependent on the physical availability of the goods. This view of the jurisdictional High Court binds this authority, and the decisions cited by the noticee from other jurisdictions and the Tribunal cannot be followed in its face. The plea is rejected.

I. PENALTIES

64. **Section 114A (Annexure-B1):** Having held that ADD was not paid by reason of wilful mis-statement and suppression of facts, and that the demand is sustainable under Section 28(4), the noticee is liable to a penalty under Section 114A equal to the duty determined under Section 28(8). Once the ingredients of the provision are established, the penalty is mandatory. The noticee may pay a reduced penalty of 25% of the duty, as provided in the provisos to Section 114A, if the duty, interest and reduced penalty are paid within thirty days of communication of this order.

65. **No separate penalty under Section 112 on Annexure-B1 goods:** In terms of the fifth proviso to Section 114A, where a penalty is levied under Section 114A, no penalty shall be levied under Section 112 or Section 114. Accordingly, no penalty under Section 112 is imposed in respect of the goods in Annexure-B1. The noticee's ground S is thus accepted.

66. **Section 112(a) (Annexure-B2):** The goods in Annexure-B2 are distinct consignments, not covered by the penalty under Section 114A. The noticee, by importing them without complying with the QCOs, did an act which rendered them liable to confiscation under Section 111(d), and is liable to penalty under Section 112(a)(i). The noticee's submission that penalty under Section 112(a) needs an independent act (ground P) is met, since the import of the goods in breach of the QCOs is itself the act rendering them liable to confiscation.

67. **Section 117:** Section 117 provides for a penalty only "where no express penalty is elsewhere provided for such contravention or failure". The contraventions alleged in paras 21 to 23 of the SCN – incorrect self-assessment, incorrect declaration and failure to ensure compliance with the restriction, under Sections 17, 46(4) and 46(4A) – are the very acts which have rendered the goods liable to confiscation and attracted penalties under Sections 114A and 112(a). No contravention outside those acts has been identified in the SCN. I find force in the noticee's ground R, and no penalty is imposable under Section 117.

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

ORDER

(i) I drop the proceedings initiated vide the instant Show Cause Notice dated 28.11.2025 in so far as they relate to Bills of Entry No. 7199523 dated 12.12.2024 and No. 7556597 dated 31.12.2024, liability in respect of which shall be governed by Order-in-Original No. MCH/ADC/ZDC/586/2025-26 dated 28.01.2026 and the outcome of the appeal against it.

(ii) I reject the declared classification of the goods in Annexure-B1 to the Show Cause Notice (excluding the Bills of Entry at (i) above) under CTI 73042990, and order that the said goods be re-classified under CTI 73042400 of the First Schedule to the Customs Tariff Act, 1975.

(iii) I confirm the demand of Anti-Dumping Duty amounting to Rs. 36,88,26,710/- (Rupees Thirty-Six Crore Eighty-Eight Lakh Twenty-Six Thousand Seven Hundred and Ten Only) under Notification No. 31/2022-Customs (ADD) dated 20.12.2022, as amended, in respect of the goods in Annexure-B1 (excluding the Bills of Entry at (i) above), and order its recovery from the noticee under Section 28(4) read with Section 28(8) of the Customs Act, 1962. The demand of Rs. 6,33,26,520/- (Rupees Six Crore Thirty-Three Lakh Twenty-Six Thousand Five Hundred and Twenty Only) in respect of the Bills of Entry at (i) above is dropped.

(iv) I order recovery of interest at the applicable rate on the duty confirmed at (iii) above under Section 28AA of the Customs Act, 1962.

(v) I hold the goods in Annexure-B1 (excluding the Bills of Entry at (i) above), valued at Rs. 3,81,68,146/- (Rupees Three Crore Eighty-One Lakh Sixty-Eight Thousand One Hundred and Forty-Six Only), liable to confiscation under Section 111(d) and 111(m) of the Customs Act, 1962. As the goods are not physically available, I impose a redemption fine of Rs. 76,33,629/- (Rupees Seventy-Six Lakh Thirty-Three Thousand Six Hundred and Twenty-Nine Only), being 20% of their assessable value, in lieu of confiscation under Section 125(1) of the Customs Act, 1962.

(vi) I hold the goods in Annexure-B2, valued at Rs. 152,13,80,728/- (Rupees One Hundred Fifty-Two Crore Thirteen Lakh Eighty Thousand Seven Hundred and Twenty-Eight Only), liable to confiscation under Section 111(d) of the Customs Act, 1962. As the goods are not physically available, I impose a redemption fine of Rs. 1,52,13,807/- (Rupees One Crore Fifty Two Lakhs Thirteen Thousand Eight Hundred and Seven Only), in lieu of confiscation under Section 125(1) of the Customs Act, 1962.

(vii) I drop the proposal for confiscation under Section 111(o) of the Customs Act, 1962.

(viii) I impose a penalty of Rs.36,88,26,710/- (Rupees Thirty-Six Crore Eighty-Eight Lakh Twenty-Six Thousand Seven Hundred and Ten Only), equal to the duty confirmed at (iii) above, on the noticee under Section 114A of the Customs Act, 1962. If the duty and interest are paid within thirty days of communication of this order, the penalty shall be 25% of the duty so determined, subject to such reduced penalty also being paid within the

said period. No separate penalty is imposed under Section 112 in respect of the goods in Annexure-B1.

(ix) I impose a penalty of Rs. 15,21,38,072/- (Rupees Fifteen Crore Twenty one Lakhs Thirty Eight Thousand and Seventy two only), being 10% of the assessable value of the goods at (vi) above, on the noticee under Section 112(a)(i) of the Customs Act, 1962, in respect of the goods in Annexure-B2.

(x) I drop the proposal for imposition of penalty under Section 117 of the Customs Act, 1962.

(xi) The amounts confirmed above shall be recovered from M/s. Vedanta Limited (IEC: 1788000234), now demerged as M/s. Vedanta Oil & Gas Limited pursuant to the order of the Hon'ble NCLT dated 16.12.2025.

This order is issued without prejudice to any other action that may be taken against the noticee or any other person under the provisions of the Customs Act, 1962 or any other law for the time being in force.

Digitally signed by
Nitin Saini
Date: 26-11-2026
14:17:55

(Nitin Saini)
Commissioner of Customs,
Custom House, Mundra.

F. No. GEN/ADJ/COMM/679/2025-Adjn

By Speed Post / E-mail

To,

(1) M/s. Vedanta Limited (IEC: 1788000234), 1st Floor, C Wing Unit, 103 Corporate Avenue, Andheri (East), Mumbai, Maharashtra – 400059.

(2) M/s. Vedanta Oil & Gas Limited, 1st Floor, C Wing Unit, 103 Corporate Avenue, Andheri (East), Mumbai, Maharashtra – 400059.

Copy to:-

(i) The Chief Commissioner, CCO, Ahmedabad Customs Zone for Review.

(ii) The Additional Director General, DRI, Hyderabad Zonal Unit, H.No.10-2-289/57/1&2, Suryavanshi Residency, II Cross Road, Shanthinagar, Masab Tank, Hyderabad – 500028.

(iii) The Deputy Director, DRI, Vijayawada Regional Unit, 5th Floor, D.No.10-56, Above Canara Bank, Ashok Nagar, Bunder Road, Vijayawada – 520 007.

(iv) The Deputy/Assistant Commissioner (SIIB), Custom House, Mundra.

(v) The Deputy/Assistant Commissioner (RRA), Custom House, Mundra.

(vi) The Commissioners of Customs having jurisdiction over INNSA1, INMAA1 and INIXY1, for information and necessary action.

(vii) The Superintendent (EDI), Custom House, Mundra, for uploading on the website.