कार्यालय: प्रधान आयुक्त सीमाशुल्क, मुन्द्रा,
सीमाशुल्क भवन, मुन्द्रा बंदरगाह, कच्छ, गुजरात- 370421
OFFICE OF THE PRINCIPAL COMMISSIONER OF CUSTOMS:
CUSTOM HOUSE, MUNDRA PORT, KUTCH, GUJARAT-370421.
PHONE : 02838-271426/271163 FAX :02838-271425
E-mail id- adj-mundra@gov.in

A. File No.	:	GEN/ADJ/ADC/2368/2025-Adjn-O/o Pr Commr-Cus-Mundra
B. SCN No.	:	134/2026-27/ADC/ZDC/MCH
C. Date of Issue		27-08-2026
D. Issued by	:	**Dipak Zala,** Additional Commissioner of Customs, Custom House, AP&SEZ, Mundra.
E. Noticee(s)/Importer	:	M/s. Gestamp Pune Automotive Private Limited (IEC: 3108008251), Office No. Gate Number 374/1, 517-521 & 523, Village Takve Budruk – Maval, District Pune – 412 106

(Show Cause Notice under Section 124 of the Customs Act, 1962)

Whereas it appears that:

1. Intelligence developed by the Directorate of Revenue Intelligence (DRI), Ahmedabad Zonal Unit indicated that, M/s. Gestamp Pune Automotive Private Limited having its registered office at Office No. Gate Number 374/1, 517-521 & 523, Village Takve Budruk – Maval, District Pune – 412 106 (herein after referred as "the Importer" for sake of brevity) holding IEC No. 3108008251 had imported "Laser Blanking Line – Model GR-3.2x1850-3-6L" (hereafter referred as the imported goods) vide Bill of Entry No. 5797952 dated 19.11.2025 by declaring the Country of Origin of the goods as Vietnam and classifying it under CTH 84561100, however, the imported goods i.e. "Laser Blanking Line" was actually originated from China and has been routed through Vietnam to evade payment of anti-dumping duty payable when imported from China under the Anti-dumping Notification No. 15/2023 – Customs (ADD) dated 22.12.2023. The importer had filed bill of Entry for clearances of imported goods for home consumption at their factory premises at Industrial Plot No. 19 to 56 and 62, Shakti Maa Temple, Uchroj, Ahmedabad – 372 120.

2. Acting upon the aforesaid intelligence, examination of the imported goods under Bill of Entry No. 5797952 dated 19.11.2025 was carried out by the officers of Directorate of Revenue Intelligence, Ahmedabad Zonal Unit under Panchnama dated 28.11.2025 and 29.11.2025 **(RUD-1)**. During the course of examination, the officers of DRI, noticed that the imported goods are in Semi Knocked Down condition and its significant parts of the imported "Laser Blanking Line" are with marking of *Made in China*. It was also noticed that the metal plate affixed on the body of the machine was indicated as "*Made in Vietnam*", however, during the examination under Panchnama, the officers noticed that the plate were stick with temporary adhesive and could be easily removed. The imported goods were detained and handed over to the custodian viz. M/s. Central Warehousing Corporation, CFS, Mundra for safe custody vide supratnama dated 29.11.2025 **(RUD – 2).**

3. Accordingly, simultaneous searches were conducted at the factory premises of the Importer as well as at the office the Customs Broker on 29.11.2025.

3.1 The factory premises of M/s. Gestamp Pune Automotive Private Limited was carried out under Panchnama dated 29.11.2025 **(RUD-3)**. During the Panchnama incrementing documents in relation to the import of "Laser Blanking Line" imported vide Bill of Entry No. 5797952 dated 19.11.2025 was resumed. The documents so resumed during the Panchnama dated 29.11.2025 are as under:

1. Purchase order/contract dated 10.01.2025 **(RUD-4)**
2. Supplementary purchase order / contract order dated 13.05.2025 **(RUD-5)**
3. Purchase Order No. 5850001665 dated 09.01.2025 for EURO 572771.00 **(RUD-6)**
4. Supplementary purchase order No. 585001732 dated 15.05.2025 dated 15.05.2025 for EURO 48387.75 **(RUD-7).**

3.2 During the Panchnama dated 29.11.2025, Shri Subhas Jha, Manager Finance of M/s. Gestamp Pune Automotive Private Limited, informed that the laser blanking line, the clearances of which filed vide Bill of Entry No. 5797952 dated 19.11.2025, is a precision laser cutting machine of brand HGTECH with three laser cutting heads and it is cost effective, as the laser cuts the coil with precision inside the area of the coil, as per the computer aided design, hence wastage of the material is minimum.

3.3 Further, Shri Subhas Jha and Shri Rahul Sinh Puvar (Manager–Purchase) stated during the Panchnama dated 29.11.2025 that their company is a group company of Gestamp. They informed that global bidding for the Laser Blanking Line was conducted by their China-based group company. Based on this global bidding process, M/s. HG Shining Vietnam Technology Co., Ltd., a group company of the China-based entity, was selected. Accordingly, an order was placed for the purchase of the Laser Blanking Line from China

3.4 During the Panchnama dated 29.11.2025, the officer recovered BL No. SZXS25060845 dated 17.07.2025 **(RUD-8)** for movement of goods from Port of loading at Shekou, China to Port of discharge at Haiphong, Vietnam in respect of Invoice No. mentioned at Marks and number column as "HGE25XDB50003" with gross weight of 101765 kgs. with respect to Shipper Wuhan Huagong International Development Company LTD, Chana and consinee HG Shining Vietnam Technology Co., Ltd., Vietnam and also recovered BL No. 7263310080 dated 24.10.2025 **(RUD-9)** for movement of goods from Port of loading at Haiphong, Vietnam to Port of discharge at Mundra, India in respect of Invoice No. mentioned at Marks and number column as "HGE25XDB50003" with gross weight of 101765 kgs exactly same as earlier B/L. with respect to Shipper HG Shining Vietnam Technology Co., Ltd., Vietnam and consinee M/s. Gestamp Pune Automotive Private Limited. Shri Rahul Sinh Puvar informed that the goods imported vide Bill of Entry No. 5797952 dated 19.11.2025 was initially, shipped from China to Port at Veitnam and thereafter the said imported goods viz. Laser Blanking Line has been shipped to Mundra Port. Shri Rahul Sinh Puvar further confirmed that the imported goods has been originated from China and shipped to Vietnam and therefrom the Laser Blanking Line has been shipped to Mundra Port for delivery in India.

3.5 The details of both the Bill of Lading is mentioned by the officer in the below mentioned table for reference.

Sr. No.	Bill of Lading No. and date	Shipper	Consignee	Port of Loading	Port of discharge	Invoice No. mentioned at Marking column	Weight / boxex
01.	SZXS25060845 dated 17.07.2025	Wuhan Huagong International Development Company LTD,	HG Shining Vietnam Technology Co., Ltd., Vietnam	Shekou, China	Haiphong, Vietnam	HGE25XDB50003	101765 kgs./44 packages
02.	7263310080 dated 24.10.2025	HG Shining Vietnam Technology Co., Ltd., Vietnam	Gestamp Pune Automotive Private Limited	Haiphong, Vietnam	Mundra, India	HGE25XDB50003	101765 kgs./44 packages

3.6 During the Panchnama dated 29.11.2025, Shri Subhas Jha and Shri Rahul Sinh Puvar verified the details of Bills of Lading and informed that both the Bills of Lading resumed from their premises and further confirmed that both the BLs are connected to the imported goods of Laser Blanking Line in respect of Bill of Entry No. 5797952 dated 19.11.2025.

4. Simultaneous searches were conduted at the office premises of M/s. Ashapura Logistic Solution at Office No 215, Plot No. 40, Riddhi Siddhi Arcade -II, Gandhidham, Kutch, a Custom Broker, under regular Panchnama dated 29.11.2025 **(RUD-10).** During the Panchnama, incremental documents with respect to import of the "Laser Blanking Line" under Bill of Entry No. 5797952 dated 19.11.2025 was recovered.

4.1 During the search under Panchnama proceeding at office premises of M/s. Ashapura Logistic Solution, invoice dated 14.10.2025 received vide email dated 12.11.2025 was recovered with port of loading mentioned as "Shanghai Port, China" **(RUD-11).** Shri Shivshanker R Dubey informed that such discrepancy was observed by them earlier and they informed the same to M/s Globus Transitos Pvt. Ltd., Freight Forwarder, who then provided corrected copy of invoice having port of loading mentioned as “Haiphong” on the same day i.e. 12.11.2025 **(RUD-12)** vide email.

5. Further, search was carried out at the office premises of M/s. Globus Transitos Pvt. Ltd. situated at Globus House, A 74 & 75, DDA Shed, Okhla Industrial Area, Phase – II, New Delhi -110 020 under regular Panchnama 01.12.2025 **(RUD-13)**. During the course of Panchnama, it was observed that an email dated 12.11.2025 having invoice dated 14.10.2025 was sent to M/s Ashapura Logistic Solution wherein the port of loading mentioned as “Shanghai Port, China” and after being point out by M/s Ashapura Logistic Solution, on the same day another email was sent, wherein invoice with port of loading mentioned as “Haiphong” **(RUD-14)**. Further, a brochure (technical proposal) **(RUD-15)** was recovered in the said mail. At the list of main products configurations where in the machines are shown as they are of “HGTECH” brand and another brochure (technical proposal) **(RUD-16)** recovered which showed that the machines are “HGSHING” brand. Shri Rishi Jain replied that said mail was received from their overseas China based agent M/s. CTS International Logistics Co. Ltd. and Shri Rishi Jain did not aware of the reason of such variation.

5.1 During the Panchnama dated 01.12.2025, the officers were recovered crucial documents and made a made-up file consisting 1 to 266 (as per the Annexure – A to the Panchnama on 01.12.2025) and resumed the same.

6. STATEMENTS OF THE KEY PERSONS:

6.1 Statement of Shri Rahulsinh Puvar, Manager-Purchase, M/s. Gestamp Pune Automotive Private Limited was recorded on 29.11.2025 **(RUD 17)** under Section 108 of Customs Act,1962, wherein Shri Rahulsinh Puvar, Manager-purchase of M/s. Gestamp Pune Automotive Private Limited interalia stated that;

- he perused the Panchnama dated 29.11.2025 drawn at the premises of M/s. Gestamp Pune Automative Pvt. Ltd. Plot No. 49-55, 56P & 62 At Bhagapura Industrial Estate, Ahmedabad- Gujarat- 382120 and in token of perusal he put his dated signature on the last page of Panchnama; he agreed and confirmed that the events mentioned in the said Panchnama are true and correct and he also confirmed the details of the Panchnama.

- he stated that there are various section in the company i.e. HR, Production, Quality, Purchase, logistic etc. and he look after the works related to purchase of the machinery, parts and others stores; that M/s. Gestamp Pune Automotive Private Limited is Pune based Company and registered with Ministry of Corporate Affairs as per companies act and its registered office at Gate No. 374/1, 517-521, Village Takwe, Tal. Vadgao, Pune, Maharashtra – 412106 and it is a group company of "Gestamp" global brand; that the Managing Director/Director of the company are
  1. Shri Deepak More
  2. Shri Glyn Jhon Jones
  3. Shri David Vazquez Pascual
  4. Shri Antonio Lopez arce
  5. Shri Francisco Jose Riberas Mera

- he perused the documents resumed during Panchnama dated 29.11.2025 drawn at M/s. Gestamp Pune Automotive Private Limited; that the documents are pertains to the purchase made by M/s. Gestamp Pune Automotive Private Limited

  1. Purchasing order/contract order dated 10.01.2025
  2. Supplementary purchase order/contract order dated 13.05.2025
  3. Purchase order No. 5850001665 dated 09.01.2025 for EURO 572771.00
  4. Supplementary purchase order No. 5850001732 dated 15.05.2025 for EURO 48387.75

- he stated that their company is a group company of Gestamp. They informed that global bidding for the Laser Blanking Line was conducted by their China-based group company. Based on this global bidding process, M/s. HG Shining Vietnam Technology Co., Ltd., a group company of the China-based entity, was selected for purchase Laser Blanking Line through bidding and accordingly, order has been placed for purchase of Laser Blacking Line from China; he confirmed that the clearance for laser blanking line filed under Bill of Entry No. 5797952 dated 19.11.2025 is a precision laser cutting machine of brand HGTECH with three laser cutting heads with cost effectiveness, as the laser cuts the coil with precision inside the area of the coil as per the computer aided design, hence its wastage of the material is minimum; that the Bill of Entry No. 5797952 dated 19.11.2025 has been filed by M/s. Ashapura Logistics Solution at Mundra Port for home clearnaces of imported Laser Blanking Line.

- he had shown the BL No. SZXS25060845 dated 17.07.2025 and Bill of Lading No. 7263310080 dated 24.10.2025 and he peursed both the Bills of Lading and put his dated signature and he stated that the goods imported vide Bill of Entry No. 5797952 dated 19.11.2025 was initially, shipped from China to Veitnam Port and thereafter the said imported goods viz. Laser Blanking Line was shipped to Mundra Port; he confirmed that the imported goods viz. Laser Blanking Line has been originated from China and shipped to Vietnam and therefrom the Laser Blanking Line has been shipped to Mundra Port for delivery into India.
- He further on perusal of the Bills of Lading, he confirmed that the details of the Bills of Lading and he confirmed that both the Bills of Lading are in respect of the goods imported vide Bill of Entry No. 5797952 dated 19.11.2025 :-

Sr. No.	Bill of Lading No. and date	Shipper	Consignee	Port of Loading	Port of discharge	Invoice No. mentioned at Marking column	Weight/ boxex
01.	SZXS25060845 dated 17.07.2025	Wuhan Huagong International Development Company LTD,	HG Shining Vietnam Technology Co., Ltd., Vietnam	Shekou, China	Haiphong, Vietnam	HGE25XDB50003	101765 kgs./44 packages

02.	7263310080 dated 24.10.2025	HG Shining Vietnam Technology Co., Ltd., Vietnam	Gestamp Pune Automotive Private Limited	Haiphong, Vietnam	Mundra, India	HGE25XDB50003	101765 kgs./44 packages

- Further, on perusal of Notification No. 15/2023-Customs (ADD) dated 22.12.2023, he stated that the Laser Cutting Machine under CTH 84561100 attarcts anti-dumping duty of 147.20% on CIF (as per Sr. No. 9), when it is imported from China and agrees that the goods under import vide Bill of Entry No. 5797952 dated 19.11.2025 for import of Laser Blanking Line classified under CTH 84561100 attracts anti-dumping duty of 147.20% on CIF, as the goods imported vide the said Bill of Entry has been originated from China and made in China.

6.2 Statement of Shri Shivshanker Dubey S/o Late Shri Ramchandra Dubey, Partner of M/s. Ashapura Logistics Solutions, a Customs Broker holding License number KDL/CB/02/2018-19 has been recorded on 29.11.2025 **(RUD-18)** under section 108 of Customs Act, 1962 in question answer format and wherein he interalia stated that:

> *his firm had no direct relationship or contact with the importer and received all documents for filing the Bill of Entry from M/s. Globus Transitos Pvt. Ltd., with whom they have been doing business for the past 4–5 years. He detailed the sequence of email and telephonic communications regarding discrepancies in port of loading, invoice revisions, discounts, and DDP charges, and confirmed that checklists were revised multiple times based on instructions received from M/s. Globus. He also stated that, as per telephonic instructions, a request was submitted to Customs for reassessment by removing DDP charges and assessing the Bill of Entry on full invoice value. Lastly, he confirmed that KYC documents of the importer were obtained, and that this was the first Bill of Entry filed by them for M/s. Gestamp Pune Automotive Private Limited*

6.3 During the investigation Statement of Shri Rishi Santosh Jain, Director of M/s. Globus Transitos Private Limited, Freight Forwarder was recorded on 17.12.2025 under section 108 of Customs Act, 1962 in question answer format and wherein he interalia admitted that this business has been received through free hand shipment from M/s. CTS International Logistic Corporation Limited based at China through mail on the basis of the quotations; that their quotations has been accepted by them and they got order for door delivery of the shipment from Mundra Port to factory premises of M/s. Gestamp Pune Automotive Private Limited for USD 13,029; that they received documents from M/s. CTS International Logistic Corporation Limited.

7. SEIZURE OF IMPORTED GOODS:

Thus, it is evident that the goods imported vide Bill of Entry No. 5797952 dated 19.11.2025 has been originated from China and the importer has mis-declared in the Bill of Entry as much as the Country of Origin, with intent to evade payment of anti-dumping duty applicable vide Notification No. 15/2023 – Customs (ADD) dated 22.12.2023, when the imported goods originated from China. Hence, on reasonable belief the imported goods viz. Laser Blanking Line valued at Rs. 6,44,45,220/- placed under seizure under section 110 of Customs Act, 1962 vide seizure memo dated 11.12.2025, as the same were liable for confiscation under section 111(m) of Customs Act, 1962.

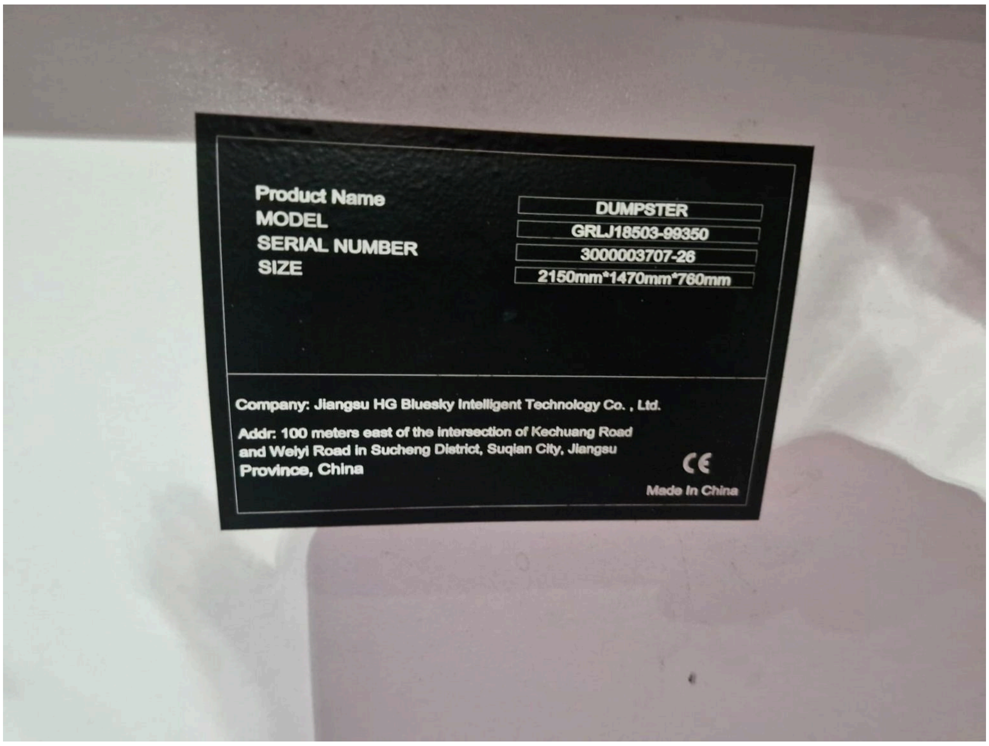
8. ANALYSIS AND SCRUTINY OF DOCUMENTS AND STATEMENT OF THE CONCERNED PERSONS:

8.1 During the course of examination of the goods at CFS, CWS, Mundra, under regular Panchnama dated 28-29.11.2025, photographs have been taken in respect of imported goods, which are as below for sake of reference:


DC 24V


Instructions for use
Jinan Hui YuTransmission Machinery Co.,Ltd
Device name: Straighteneer
Model: HTJ70-40*50/30*60-1560+100
Serial number: HGLTCG-20250301
Date of production: 2025.3.25


PRODUCT NAME LOOPER
MODEL XHT-3.2X1850-H10000
YEAR OF MANUFACTURE 2025
SERIAL NUMBER 3000003707-06
WIDTH 300mm-1850mm
HgShining
HG SHINING VIETNAM TECHNOLOGY CO.,LTD
CÔNG TY TNHH CÔNG NGHỆ HG SHINING VIỆT NAM
MADE IN VIET NAM / SẢN XUẤT TẠI VIỆT NAM



8.2 The above pictures taken during the examination of the imported goods at CFS, CWC, Mundra clearly indicated that the significant parts were made from China. Further it was noticed during examination that he metal plate wherein the manufacturers name has been mentioned were either affixed with temporary adhesive or the screws/refit on the said metal plate are not properly seated in their respective holes which explicitly showed that the plates were either pasted or replaced by removing earlier plates to create a impression that the imported goods were manufactured by M/s. HG Shining Vietnam Technology Co., Ltd, and the country of origin as Made in Vietnam. There was no other prominent marking on the machine.

8.3 During the search conducted at the factory premises of M/s. Gestamp Pune Automotive Private Limited, incriminating documents in the form of Bills of lading, purchase/contract order dated 10.01.2025 and supplementary order dated 13.05.2025, Purchase Order were recovered under regular Panchnama dated 29.11.2025. The scrutiny of the contract order dated 10.01.2025, supplementary agreement to purchase order dated 13.03.2025 and Purchase order No. 5850001665 dated 19.01.2025, the documents itself explicitly indicated that the imported goods are to be shipped from China. The relevant portion of the documents are placed below for reference.

charges. The buyer shall not be liable to pay any amount other than the Contract Value mentioned herein.

Article 4 **Terms of Payment**

4.1 The Buyer shall pay the Contract Value as per Article 3.1 to the Supplier in EUR in accordance with the following project milestone:

Instalments:

a) 10% of contract value will be paid in Feb. 2025 against PO and contract signed by both parties immediately.

b) 20% of contract value will be paid after design approval signed by Buyer within 30 days.

c) 40% of contract value will be paid within 30 days after machine dispatch China port.

d) GST will be paid within 30 days after machine dispatch China port, but no later than arriving Indian port.

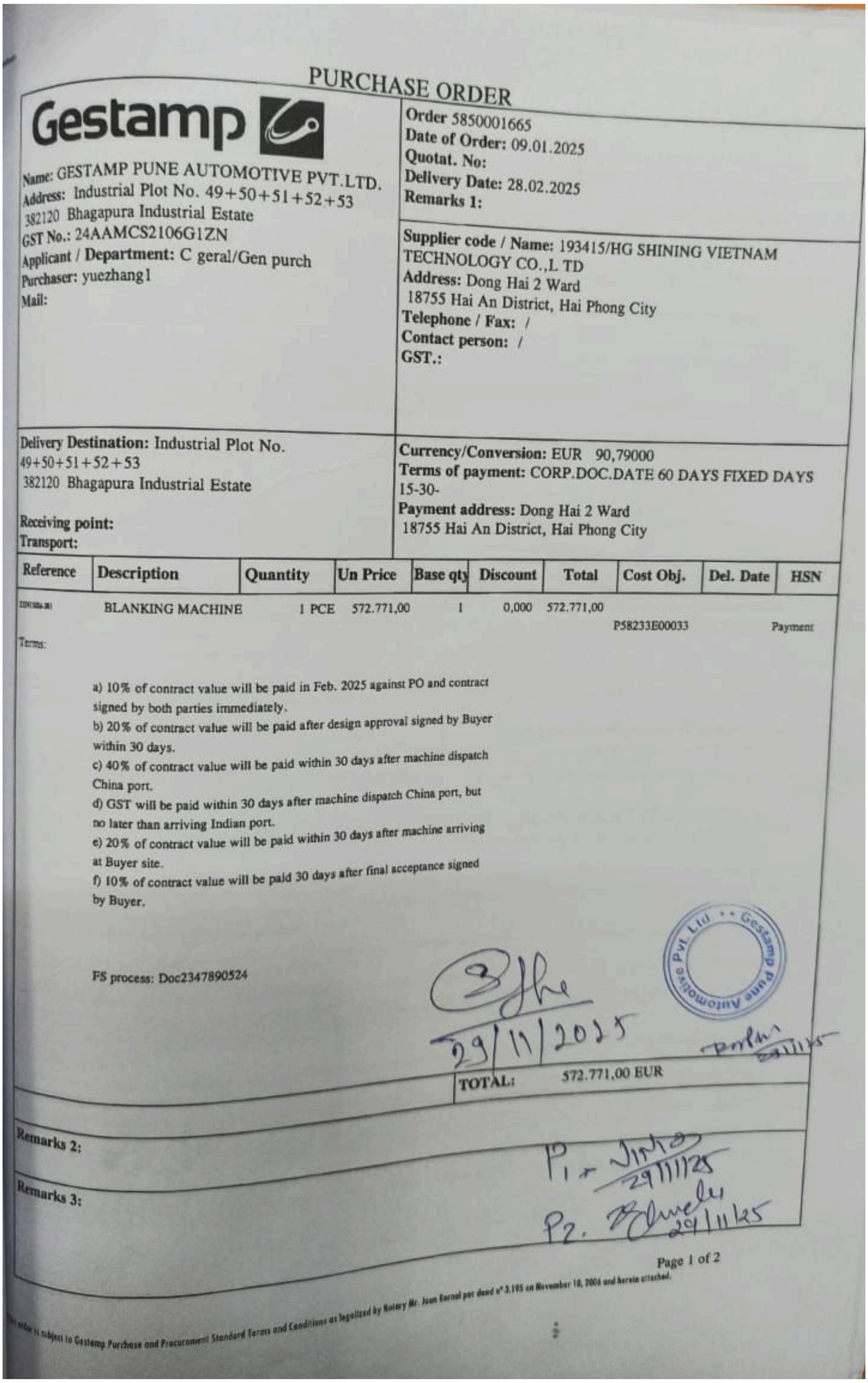
Page 2 of 10

Extract of Purchase order dated 10.01.2025

2. Both Parties agree to make the following arrangements correspondent to the **Changes**:
   - An additional amount of 48,387.75 euros (excluding GST) shall be paid to the Seller.
   - Payments and invoices for the additional amount of 48,387.75 euros (excluding GST) for clause 1 .changes are as below:
     (1) 30% (thirty percent) will be paid after design approval signed by Buyer within 30 day
     (2) 40% (forty percent) will be paid within 30 days after machine dispatch China port;
     (3) 20% (twenty percent) will be paid within 30 days after machine arriving at Buyer site
     (4) 10% (ten percent) will be paid 30 days after final acceptance signed by Buyer.
     (5) GST will be paid to Seller for proxy payment within 30 days after machine dispatch China port, but no later than arriving Indian port.
   - The Attachment 1 of this Agreement shall be a supplement to the Appendix 1 of the Original Contract. If there is any conflict between them, Attachment 1 of this Agreement shall prevail. Contents not expressly amended in Attachment 1 of this Agreement shall be executed in accordance with Appendix 1 of the Original Contract.

Extract of Supplementary Agreement to purchasing order dated 13.05.2025

8.4 The copy of Purchase Order No. 5850001665 dated 09.01.2025 with HG Shining Vietnam Technology Co., Ltd. Hai Phong City for purchase of Blanking Machine.



PURCHASE ORDER

Gestamp

Name: GESTAMP PUNE AUTOMOTIVE PVT.LTD.
Address: Industrial Plot No. 49+50+51+52+53
382120 Bhagapura Industrial Estate
GST No.: 24AAMCS2106G1ZN
Applicant / Department: C geral/Gen purch
Purchaser: yuezhang1
Mail:

Order 5850001665
Date of Order: 09.01.2025
Quotat. No:
Delivery Date: 28.02.2025
Remarks 1:

Supplier code / Name: 193415/HG SHINING VIETNAM TECHNOLOGY CO.,L TD
Address: Dong Hai 2 Ward
18755 Hai An District, Hai Phong City
Telephone / Fax: /
Contact person: /
GST.:

Delivery Destination: Industrial Plot No. 49+50+51+52+53
382120 Bhagapura Industrial Estate

Receiving point:
Transport:

Currency/Conversion: EUR 90,79000
Terms of payment: CORP.DOC.DATE 60 DAYS FIXED DAYS 15-30-
Payment address: Dong Hai 2 Ward
18755 Hai An District, Hai Phong City

Reference	Description	Quantity	Un Price	Base qty	Discount	Total	Cost Obj.	Del. Date	HSN
[illegible]	BLANKING MACHINE	1 PCE	572.771,00	1	0,000	572.771,00	P58233E00033		Payment

Terms:

a) 10% of contract value will be paid in Feb. 2025 against PO and contract signed by both parties immediately.
b) 20% of contract value will be paid after design approval signed by Buyer within 30 days.
c) 40% of contract value will be paid within 30 days after machine dispatch China port.
d) GST will be paid within 30 days after machine dispatch China port, but no later than arriving Indian port.
e) 20% of contract value will be paid within 30 days after machine arriving at Buyer site.
f) 10% of contract value will be paid 30 days after final acceptance signed by Buyer.

FS process: Doc2347890524

29/11/2025

Gestamp Pune Automotive Pvt. Ltd.

TOTAL: 572.771,00 EUR

Remarks 2:

Remarks 3:

P1. 29/11/25
P2. 29/11/25

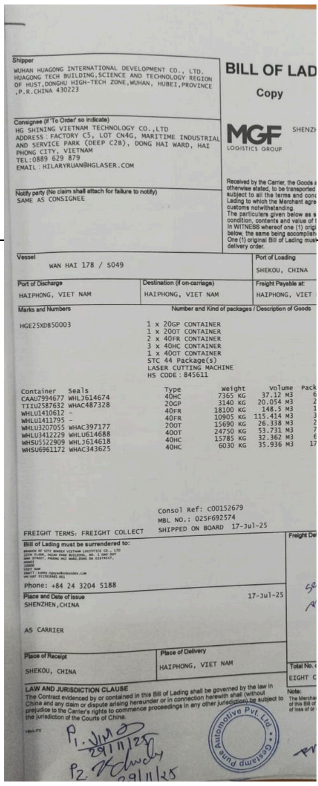
Page 1 of 2

This order is subject to Gestamp Purchase and Procurement Standard Terms and Conditions as legalized by Notary Mr. Juan Bernal per deed n° 3.195 on November 10, 2006 and herein attached.

8.5 Further, Bill of Lading No. SZXS25060845 dated 17.07.2025 and Bill of Lading No. 7263310080 dated 24.10.2025, were also recovered from the factory premises of

M/s. Gestamp Pune Automotive Private Limited, and the documents are placed below for ready references :

Bill of Lading No. SZXS25060845 dated 17.07.2025 for transhipment of imported goods from Shekou, China Port to Haiphong, Vietnam Port	Bill of Lading No. 7263310080 dated 24.10.2025, as port of loading at Haiphong, Vietnam and Port of Discharge at Mundra, India



Shipper
WUHAN HUAGONG INTERNATIONAL DEVELOPMENT CO., LTD.
HUAGONG TECH BUILDING,SCIENCE AND TECHNOLOGY REGION OF HUST,DONGHU HIGH-TECH ZONE,WUHAN, HUBEI,PROVINCE ,P.R.CHINA 430223

BILL OF LAD
Copy
MGF
LOGISTICS GROUP

Consignee (if 'To Order' so indicate)
HG SHINING VIETNAM TECHNOLOGY CO.,LTD
ADDRESS : FACTORY C5, LOT CN4G, MARITIME INDUSTRIAL AND SERVICE PARK (DEEP C2B), DONG HAI WARD, HAI PHONG CITY, VIETNAM
TEL:0889 629 879
EMAIL : HILARYRUAN@HGLASER.COM

Notify party (No claim shall attach for failure to notify)
SAME AS CONSIGNEE

Vessel: WAN HAI 178 / S049
Port of Loading: SHEKOU, CHINA
Port of Discharge: HAIPHONG, VIET NAM
Destination (if on-carriage): HAIPHONG, VIET NAM
Freight Payable at: HAIPHONG, VIET

Marks and Numbers: HGE25XDB50003

Number and Kind of packages / Description of Goods
1 x 20GP CONTAINER
1 x 20OT CONTAINER
2 x 40FR CONTAINER
3 x 40HC CONTAINER
1 x 40OT CONTAINER
STC 44 Package(s)
LASER CUTTING MACHINE
HS CODE : 845611

Container	Seals	Type	Weight	Volume
CAAU7994677	WHLJ614674	40HC	7365 KG	37.12 M3
TIIU2587632	WHAC487328	20GP	3140 KG	20.054 M3
WHLU1410612	-	40FR	18100 KG	148.5 M3
WHLU1411795	-	40FR	10905 KG	115.414 M3
WHLU3207055	WHAC397177	20OT	15690 KG	26.338 M3
WHLU3412229	WHLU614688	40OT	24750 KG	53.731 M3
WHSU5522909	WHLJ614618	40HC	15785 KG	32.362 M3
WHSU6961172	WHAC343625	40HC	6030 KG	35.936 M3

Consol Ref: C00152679
MBL NO.: 025F692574
SHIPPED ON BOARD 17-Jul-25
FREIGHT TERMS: FREIGHT COLLECT

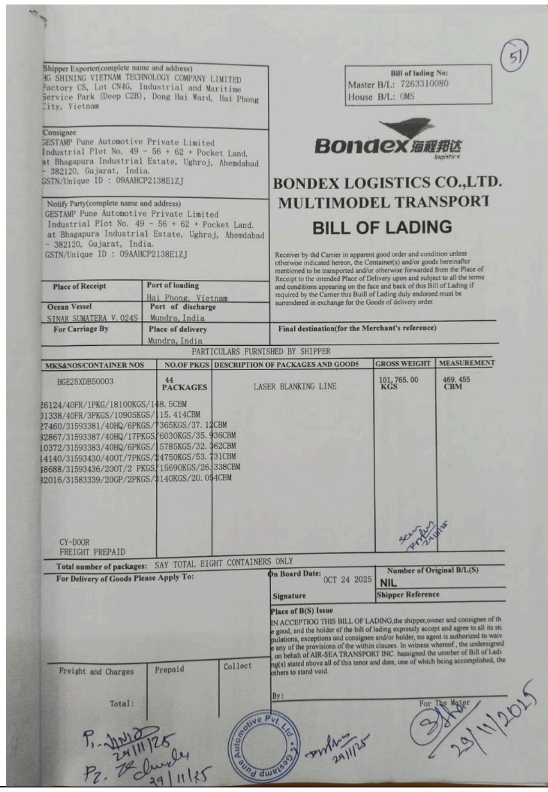
Bill of Lading must be surrendered to:
Phone: +84 24 3204 5188

Place and Date of Issue: SHENZHEN,CHINA 17-Jul-25
AS CARRIER

Place of Receipt: SHEKOU, CHINA
Place of Delivery: HAIPHONG, VIET NAM

LAW AND JURISDICTION CLAUSE
The Contract evidenced by or contained in this Bill of Lading shall be governed by the law in China and any claim or dispute arising hereunder or in connection herewith shall (without prejudice to the Carrier's rights to commence proceedings in any other jurisdiction) be subject to the jurisdiction of the Courts of China.

P1. 29/11/25
P2. 29/11/25
Gestamp Pune Automotive Pvt. Ltd.



(51)

Shipper Exporter(complete name and address)
HG SHINING VIETNAM TECHNOLOGY COMPANY LIMITED
Factory C5, Lot CN4G, Industrial and Maritime Service Park (Deep C2B), Dong Hai Ward, Hai Phong City, Vietnam

Bill of lading No:
Master B/L: 7263310080
House B/L: OMS

Consignee
GESTAMP Pune Automotive Private Limited
Industrial Plot No. 49 - 56 + 62 + Pocket Land. at Bhagapura Industrial Estate, Ughroj, Ahemdabad - 382120, Gujarat, India.
GSTN/Unique ID : 09AAHCP2138E1ZJ

Bondex 海程邦达 logistics

BONDEX LOGISTICS CO.,LTD.
MULTIMODEL TRANSPORT
BILL OF LADING

Notify Party(complete name and address)
GESTAMP Pune Automotive Private Limited
Industrial Plot No. 49 - 56 + 62 + Pocket Land. at Bhagapura Industrial Estate, Ughroj, Ahemdabad - 382120, Gujarat, India.
GSTN/Unique ID : 09AAHCP2138E1ZJ

Receiver by thd Carrier in apparent good order and condition unless otherwise indicated hereon, the Container(s) and/or goods hereinafter mentioned to be transported and/or otherwise forwarded from the Place of Receipt to the intended Place of Delivery upon and subject to all the terms and conditions appearing on the face and back of this Bill of Lading if required by the Carrier this Buill of Lading duly endorsed must be surrendered in exchange for the Goods of delivery order.

Place of Receipt	Port of loading: Hai Phong, Vietnam
Ocean Vessel: SINAR SUMATERA V.024S	Port of discharge: Mundra, India
For Carriage By	Place of delivery: Mundra, India

Final destination(for the Merchant's reference)

PARTICULARS FURNISHED BY SHIPPER

MKS&NOS/CONTAINER NOS	NO.OF PKGS	DESCRIPTION OF PACKAGES AND GOODS	GROSS WEIGHT	MEASUREMENT
HGE25XDB50003	44 PACKAGES	LASER BLANKING LINE	101,765.00 KGS	469.455 CBM

26124/40FR/1PKG/18100KGS/148.5CBM
01338/40FR/3PKGS/10905KGS/115.414CBM
27460/31593381/40HQ/6PKGS/7365KGS/37.12CBM
32867/31593387/40HQ/17PKGS/6030KGS/35.936CBM
10372/31593383/40HQ/6PKGS/15785KGS/32.362CBM
14140/31593430/40OT/7PKGS/24750KGS/53.731CBM
18688/31593436/20OT/2 PKGS/15690KGS/26.338CBM
32016/31583339/20GP/2PKGS/3140KGS/20.054CBM

CY-DOOR
FREIGHT PREPAID

Total number of packages: SAY TOTAL EIGHT CONTAINERS ONLY

For Delivery of Goods Please Apply To:

On Board Date: OCT 24 2025
Number of Original B/L(S): NIL
Signature
Shipper Reference

Place of B(S) Issue
IN ACCEPTIOG THIS BILL OF LADING,the shipper,owner and consignee of the good, and the holder of the bill of lading expressly accept and agree to all its stipulations, exceptions and consignee and/or holder, no agent is authorized to waive any of the provisions of the within clauses. In witness whereof, the undersigned, on behalt of AIR-SEA TRANSPORT INC. hassigned the unmber of Bill of Lading(s) stated above all of this tenor and date, one of which being accomplished, the others to stand void.

Freight and Charges	Prepaid	Collect
Total:		

By:

For The Mater

Gestamp Pune Automotive Pvt. Ltd.

29/11/25

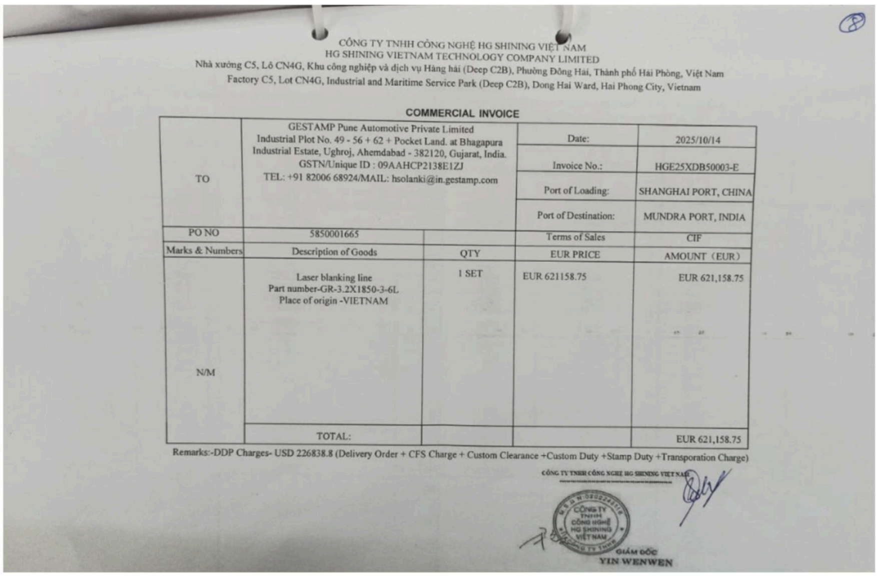
29/11/2025

8.6 Further, Shri Rahulsinh Puvar, Manager Purchase of M/s. Gestamp Pune Automotive Private Limited in his statement dated 29.11.2025 has confirmed that the goods imported vide Bill of Entry No. 5797952 dated 19.11.2025 was initially, shipped from China to Veitnam Port and thereafter the said imported goods viz. Laser Blanking Line was shipped to Mundra Port; he confirmed that the imported goods viz. Laser Blanking Line has been originated from China and shipped to Vietnam and therefrom the Laser Blanking Line has been shipped to Mundra Port for delivery. The documents, viz. Purchasing order dated 10.01.2025 for EUR 572,771.00, Supplementary Agreement to Purchasing Order dated 13.05.2025 for additional EUR 48,387.87, Purchase Order dated 09.01.2025, BL No. SZXS25060845 dated 17.07.2025 and BL No. 7263310080 dated 24.10.2025, recovered from the factory premises of M/s. Gestamp Pune Automotive Private Limited recovered from the factory premises of M/s. Gestamp Pune Automotive Private Limited clearly revealed that the imported goods viz. Laser Blanking Line has been originated from China and the same were brought to Vietnam and thereafter the said goods has been discharged at Mundra Port and Bill of Entry No. 5797952 dated 19.11.2025 has been filed on the basis of the Bills of Lading No. 7263310080 dated 24.10.2025 alone alognwtith the invoice showing the country origin as Vietnam.

8.7 From the above documents, it is crystal clear that the imported goods had its origin from China and the same was in the knowledge of the importer viz. M/s. Gestamp Pune Automotive Private Limited. Further, it was also known to M/s. Gestamp Pune Automotive Private Limited that they procured the goods viz. Laser Blanking Line from M/s. HG Shining Vietnam Technology Co., Ltd and they were to dispatch the goods from China.

8.8 Further, during the course of search at the office premises of the Custom Broker viz. M/s. Ashapura Logistic Solution, invoices in relation to the said consignment has been recovered at their E-mail conversation with their Freight Forwarder viz. M/s. Globus Transistors Private Limited, which is as under:

Invoice No. HGE25XDB80003-E dated 14.10.2025 (with port of loading as Shanghai Port, China



CÔNG TY TNHH CÔNG NGHỆ HG SHINING VIỆT NAM
HG SHINING VIETNAM TECHNOLOGY COMPANY LIMITED
Nhà xưởng C5, Lô CN4G, Khu công nghiệp và dịch vụ Hàng hải (Deep C2B), Phường Đông Hải, Thành phố Hải Phòng, Việt Nam
Factory C5, Lot CN4G, Industrial and Maritime Service Park (Deep C2B), Dong Hai Ward, Hai Phong City, Vietnam

COMMERCIAL INVOICE

TO	GESTAMP Pune Automotive Private Limited Industrial Plot No. 49 - 56 + 62 + Pocket Land. at Bhagapura Industrial Estate, Ughroj, Ahemdabad - 382120, Gujarat, India. GSTN/Unique ID : 09AAHCP2138E1ZJ TEL: +91 82006 68924/MAIL: hsolanki@in.gestamp.com		Date:	2025/10/14
			Invoice No.:	HGE25XDB50003-E
			Port of Loading:	SHANGHAI PORT, CHINA
			Port of Destination:	MUNDRA PORT, INDIA
PO NO	5850001665		Terms of Sales	CIF
Marks & Numbers	Description of Goods	QTY	EUR PRICE	AMOUNT（EUR）
N/M	Laser blanking line Part number-GR-3.2X1850-3-6L Place of origin -VIETNAM	1 SET	EUR 621158.75	EUR 621,158.75
	TOTAL:			EUR 621,158.75

Remarks:-DDP Charges- USD 226838.8 (Delivery Order + CFS Charge + Custom Clearance +Custom Duty +Stamp Duty +Transporation Charge)

GIÁM ĐỐC
YIN WENWEN

Invoice No. HGE25XDB80003-E dated 14.10.2025 (with port of loading as Haiphong)

(13)

CÔNG TY TNHH CÔNG NGHỆ HG SHINING VIỆT NAM
HG SHINING VIETNAM TECHNOLOGY COMPANY LIMITED
Nhà xưởng C5, Lô CN4G, Khu công nghiệp và dịch vụ Hàng hải (Deep C2B), Phường Đông Hải, Thành phố Hải Phòng, Việt Nam
Factory C5, Lot CN4G, Industrial and Maritime Service Park (Deep C2B), Dong Hai Ward, Hai Phong City, Vietnam

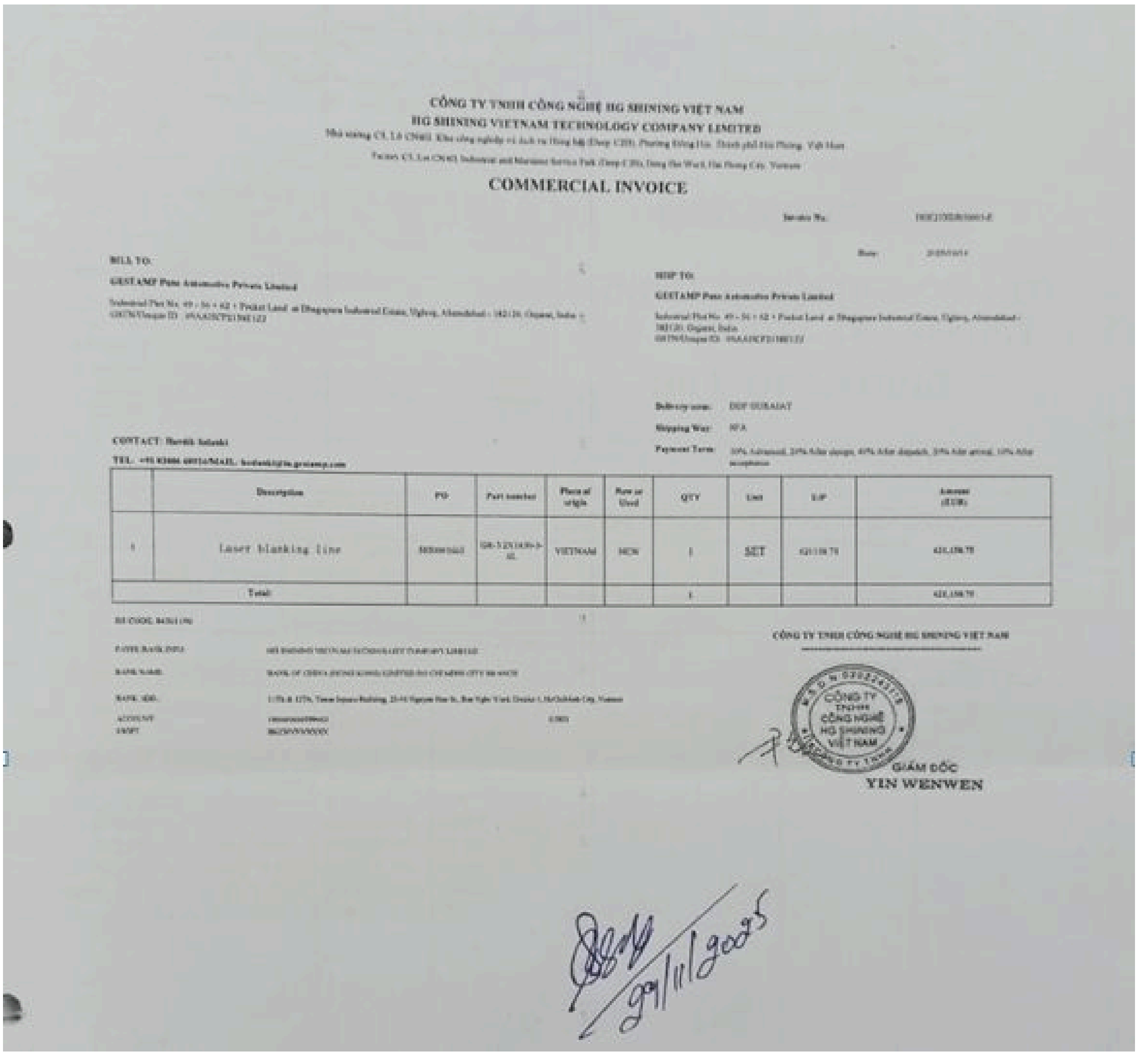
COMMERCIAL INVOICE

TO	GESTAMP Pune Automotive Private Limited Industrial Plot No. 49 - 56 + 62 + Pocket Land. at Bhagapura Industrial Estate, Ughroj, Ahemdabad - 382120, Gujarat, India. GSTN/Unique ID : 09AAHCP2138E1ZJ TEL: +91 82006 68924/MAIL: hsolanki@in.gestamp.com		Date: Invoice No.: Port of Loading: Port of Destination:	2025/10/14 HGE25XDB50003-E HAIPHONG MUNDRA PORT, INDIA
PO NO	5850001665		Terms of Sales	CIF
Marks & Numbers	Description of Goods	QTY	EUR PRICE	AMOUNT（EUR）
N/M	Laser blanking line Part number-GR-3.2X1850-3-6L Place of origin -VIETNAM	1 SET	EUR 621158.75	EUR 621,158.75
	TOTAL:			EUR 621,158.75

Remarks:-DDP Charges- USD 226838.8 (Delivery Order + CFS Charge + Custom Clearance +Custom Duty +Stamp Duty +Transporation Charge)

CÔNG TY TNHH CÔNG NGHỆ HG SHINING VIỆT NAM

The Invoice uploaded at e-Sanchit while filing Bill of Entry No. 5797952 dated 19.11.2025 **(RUD-19)**



CÔNG TY TNHH CÔNG NGHỆ HG SHINING VIỆT NAM
HG SHINING VIETNAM TECHNOLOGY COMPANY LIMITED

COMMERCIAL INVOICE

BILL TO:

SHIP TO:

CONTACT:

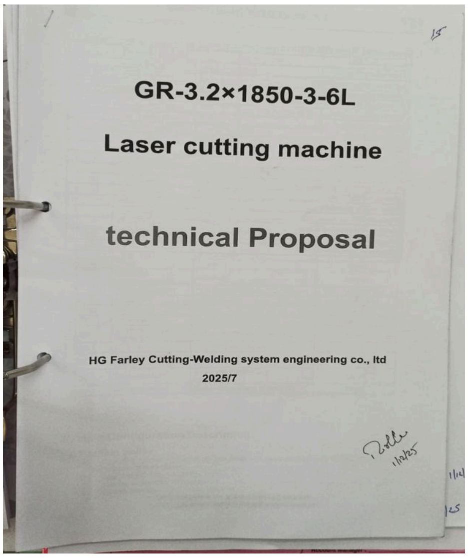
	Description	PO	Part number	Place of origin	New or Used	QTY	Unit	U/P	Amount (EUR)
1	Laser blanking line	[illegible]	[illegible]	VIETNAM	NEW	1	SET	[illegible]	[illegible]
	Total					1			[illegible]

GIÁM ĐỐC
YIN WENWEN

29/11/2025

8.9 Further, during the course of search proceeding at office premises of M/s. Globus Transitos Private Limited two different brochures (Technical Proposal) have been recovered. The relevant extract of the Technical Propsal is placed below for reference.

Technical Proposal for laser blanking line (GR-3.2x1850-3-6L)

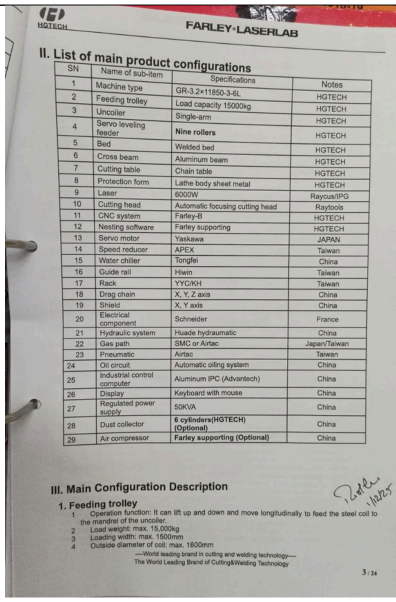


GR-3.2×1850-3-6L

Laser cutting machine

technical Proposal

HG Farley Cutting-Welding system engineering co., ltd
2025/7



HGTECH FARLEY·LASERLAB

II. List of main product configurations

SN	Name of sub-item	Specifications	Notes
1	Machine type	GR-3.2×11850-3-6L	HGTECH
2	Feeding trolley	Load capacity 15000kg	HGTECH
3	Uncoiler	Single-arm	HGTECH
4	Servo leveling feeder	**Nine rollers**	HGTECH
5	Bed	Welded bed	HGTECH
6	Cross beam	Aluminum beam	HGTECH
7	Cutting table	Chain table	HGTECH
8	Protection form	Lathe body sheet metal	HGTECH
9	Laser	6000W	Raycus/IPG
10	Cutting head	Automatic focusing cutting head	Raytools
11	CNC system	Farley-B	HGTECH
12	Nesting software	Farley supporting	HGTECH
13	Servo motor	Yaskawa	JAPAN
14	Speed reducer	APEX	Taiwan
15	Water chiller	Tongfei	China
16	Guide rail	Hiwin	Taiwan
17	Rack	YYC/KH	Taiwan
18	Drag chain	X, Y, Z axis	China
19	Shield	X, Y axis	China
20	Electrical component	Schneider	France
21	Hydraulic system	Huade hydraumatic	China
22	Gas path	SMC or Airtac	Japan/Taiwan
23	Pneumatic	Airtac	Taiwan
24	Oil circuit	Automatic oiling system	China
25	Industrial control computer	Aluminum IPC (Advantech)	China
26	Display	Keyboard with mouse	China
27	Regulated power supply	50KVA	China
28	Dust collector	**6 cylinders(HGTECH) (Optional)**	China
29	Air compressor	**Farley supporting (Optional)**	China

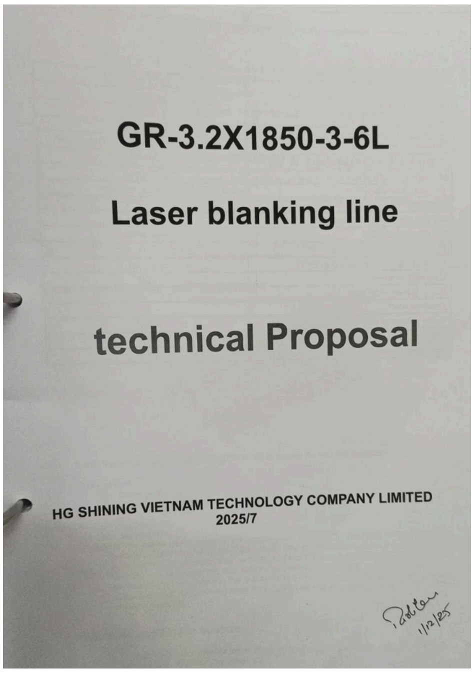
III. Main Configuration Description

1. Feeding trolley
1 Operation function: It can lift up and down and move longitudinally to feed the steel coil to the mandrel of the uncoiler.
2 Load weight: max. 15,000kg
3 Loading width: max. 1500mm
4 Outside diameter of coil: max. 1600mm

----World leading brand in cutting and welding technology----
The World Leading Brand of Cutting&Welding Technology

3 / 24

8.10 The above technical proposal clearly spells out that the imported goods are from M/s. HG Farley Cutting-Welding System Engineering Co., Ltd. and main product configurations with HGTECH brand, a China based company. During the search proceeding another technical proposal was recovered and the same is as under :-

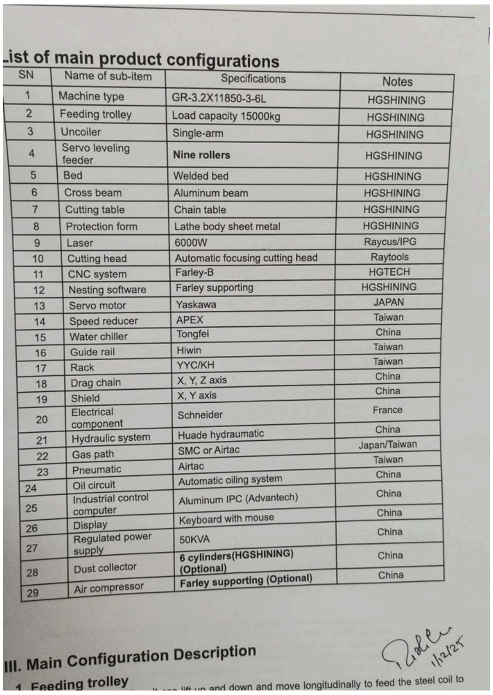


GR-3.2X1850-3-6L

Laser blanking line

technical Proposal

HG SHINING VIETNAM TECHNOLOGY COMPANY LIMITED
2025/7



List of main product configurations

SN	Name of sub-item	Specifications	Notes
1	Machine type	GR-3.2X11850-3-6L	HGSHINING
2	Feeding trolley	Load capacity 15000kg	HGSHINING
3	Uncoiler	Single-arm	HGSHINING
4	Servo leveling feeder	**Nine rollers**	HGSHINING
5	Bed	Welded bed	HGSHINING
6	Cross beam	Aluminum beam	HGSHINING
7	Cutting table	Chain table	HGSHINING
8	Protection form	Lathe body sheet metal	HGSHINING
9	Laser	6000W	Raycus/IPG
10	Cutting head	Automatic focusing cutting head	Raytools
11	CNC system	Farley-B	HGTECH
12	Nesting software	Farley supporting	HGSHINING
13	Servo motor	Yaskawa	JAPAN
14	Speed reducer	APEX	Taiwan
15	Water chiller	Tongfei	China
16	Guide rail	Hiwin	Taiwan
17	Rack	YYC/KH	Taiwan
18	Drag chain	X, Y, Z axis	China
19	Shield	X, Y axis	China
20	Electrical component	Schneider	France
21	Hydraulic system	Huade hydraumatic	China
22	Gas path	SMC or Airtac	Japan/Taiwan
23	Pneumatic	Airtac	Taiwan
24	Oil circuit	Automatic oiling system	China
25	Industrial control computer	Aluminum IPC (Advantech)	China
26	Display	Keyboard with mouse	China
27	Regulated power supply	50KVA	China
28	Dust collector	**6 cylinders(HGSHINING) (Optional)**	China
29	Air compressor	**Farley supporting (Optional)**	China

III. Main Configuration Description

1. Feeding trolley

8.11 The above technical proposal has been amended to show as the said imported goods viz. Laser Blanking Line is made by M/s. HG Shining Vietnam Technology Company Limited and the product configurations were forged to show that the goods were from HGSHINING of Vietnam.

8.12 Further, Cargo Transportation Insurance Policy No. AQID02T24325QAAAAS6C dated 29.10.2025 **(RUD-20)** for BL No. COAU 7263310080 for Insurance of Laser Blanking Line with sum assured EURO 683274.63 has been verified and found that insured person name written in chinese langange and the same has been tanslated with the help of google translator and found that M/s. Wuhan Huagong International Development Co., Ltd. is written as person insured, which shows that the insurance was taken by M/s. Wuhan Huagong International Development Co., Ltd. As per the Bill of Lading SZXS25060845 dated 17.07.2025 for shipment from China to Vietnam, M/s. Wuhan Huagong International Development Co., Ltd. is shipper and they have initially shipped the imported goods from China to Vietnam.

8.13 From the documents/evidences recovered during the examination/search proceeding, it is evident that the imported goods viz. Laser Blanking Line has been disguised as it has been originated from Vietnam to evade payment of Anti-dumping duty applicable on the laser cutting machines imported from China @ 147.20% on CIF.

9. FINAL STATEMENT OF KEY PERSON

A statement of Shri Subhash Chandra Jha, Department Finance Manager of M/s. Gestamp Pune Automotive Private Limited, who has been authorized to give statement on behalf of the director of the Company has been recorded on 16.12.2025 **(RUD-21)** under section 108 of Customs Act, 1962, wherein he interalia stated that

- Shri Deepak More, Indian Director of his company M/s. Gestamp Pune Automotive Private Limited has authorized him to give statement on his behalf; his statement is binding on his company viz. M/s. Gestamp Pune

Automotive Private Limited; that he is authorized person to give statement of M/s. Gestamp Pune Automotive Private Limited.

- he perused the Panchnama dated 28-29.11.2025 and put my dated signature on it; he agreed with the contents of the Panchnama.
- he perused the Panchnama dated 29.11.2025, drawn at the factory premises of M/s. Gestamp Pune Automotive Private Limited and in token of its perusal, he put his dated signature on the same; that he fully agrees with the content of the Panchnama dated 29.11.2025 and he confirm the that the documents recovered from the factory premises during the Panchnama proceedings are documents of their company.
- he perused the statement of Shri Rahulsinh Puvar, Manager Purchase of M/s. Gestamp Pune Automotive Private Limited and in token of the perusal of the same, he put his dated signature on the same; that he agreed with the content of the statement dated 29.11.2025 of Shri Rahulsinh Puvar Manager Purchase of M/s. Gestamp Pune Automotive Private Limited and further state that the information given by him during the statement is true and correct.
- he perused the Panchnama dated 29.11.2025 drawn at the office of M/s. Ashapura Logistic Solution and Statement of Shri Shivshankar Dubey of M/s. Ashapura Logistic Solution and in token of the same, he put his dated signature on both of them; that M/s. Ashapura Logistic Solution was hired by M/s. Globus Transitos Private Limited, however, he seen both Panchnama and statement and agree with the content and confirm that the documents recovered from the premises of M/s. Ashapura Logistic Solution are related to the import consignment for import of Laser Blanking Line vide Bill of Entry No. 5797952 dated 19.11.2025.
- He perused the Panchnama dated 01.12.2025 drawn at the office premises of M/s. Globus Transitos Private Limited and put his dated signature in token of its perusal; that the documents recovered at the premises of M/s. Globus Transitos Private Limited are related to the import of Laser Blanking Line and clearances of which filed vide Bill of Entry No. 5797952 dated 19.11.2025.

- He stated that the Laser Blanking Line was purchased through bidding via ARIBA software globally; that the global bidding was floated by our China based company; that M/s. HG Shining Vietnam Technology Company Limited was selected at bid for supply of HGTECH brand laser blanking line; that HGTECH brand is very famous brand in China in laser technology and HGTECH are engaged in supply of various laser based machines; that that M/s. HG Shining Vietnam Technology Company Limited is a group company of HGTECH Chinese brand; that that the purchased Laser Blanking Line is capable of perform with its multiple laser cutting heads and it is cost effective, as the wastage of material is very minimum as compared to the traditional laser cutting machines.
- He stated that both these Bills of Lading were sent by their overseas seller; that as per our terms of Purchase Order/contract dated 10.01.2025 and its supplementary Purchase order/contract dated 13.05.2025 and our purchase orders, the Laser Blanking Line was to be despatched from China Port and accordingly, they received Bill of Lading No. SZXS25060845 dated 17.07.2025 for despatch from China port to Veitnam Port and received another Bill of Lading No. 7263310080 dated 24.10.2025 for despatch from Vietnam Port to Mundra (India) Port for delivery; that he did not aware the reason for the delivery of Laser Blanking Line of Chinese HGTECH brand from China through Vietnam to India; that on perusal of information available at public domain, I state that M/s. Wuhan Huagong International Development Co., Ltd is also a group company of M/s. HGTECH; that on perusal of the E-mail contact mentioned with consignee M/s. HG Shining Vietnam Technology Co., Ltd., he stated that the e-mail "hilaryruan@hglaser.com" refers to HG Laser a group company of HGTECH, a china based company; that he confirmed that the imported Laser Blanking Line vide Bill of Entry No. 5797952 dated 19.11.2025, was originated from China and it was routed through Vietnam and delivered at Mundra Port; that the Bills of Lading evidencing the movement of imported goods from China to Vietnam and thereafter to India.

- He perused invoices/packing list and put my dated signature and he stated that all these commercial Invoices and Packing Lists No. HGE25XDB50003-E dated 14.10.2025, wherein port of Loading has been shown as Shanghai Port, China and Haiphong (Vietnam) are connected to the imported Laser Blanking Line, however, he did not aware the reasons for descrepancies in the Invoice and Packing List; that that these invoices and Packing lists were generated and given by the overseas supplier direcly to frieght forwarder and Customs Broker.
- He perused the copies of technical proposal and put my dated signature. He stated that the technical proposal with HGTECH is geneine, as its details including list of main product configurations are matches with our intend of bid of procuring HGTECH brand laser blanking line.
- He perused the Cargo Transportation Insurance Policy No. AQID02T24325QAAAAS6C dated 29.10.2025 for BL No. COAU 7263310080 for Insurance for Laser Blanking Line with sum assured EURO 683274.63 and in token of the same he put my dated signature. He stated that the insured person name written in chinese langange has been tanslated with the help of google translator and found that M/s. Wuhan Huagong International Development Co., Ltd. is written as person insured; agreed that the insurane has been taken by the M/s. Wuhan Huagong International Development Co., Ltd. of China.
- He perused the notification No. 15/2023 - Customs (ADD) dated 22.12.2023 and agree that the imported Laser Blanking Line which has its origin from China, attact anti-dumping duty. The imported goods viz. Laser Blanking Line, clearances of which filed vide Bill of Entry No. 5797952 dated 19.11.2025 was originated from China and therefore, it attract anti-dumping duty. He on behalf of his company viz. M/s. Gestamp Pune Automotive Private Limited accepted the same that the imported goods were originated from China and attacts anti-dumping duty @ 147.20% and ready to pay the anti-dumping duty leviable on the same. He stated that during the investigation conducted by the Diretorate of Revenue Intelligence, AZU,

Ahmedabad, they voluntarily paid the anti-dumping duty to the tune of Rs. 9.53,20,537 vide Challans dated 30.11.2025 and 01.12.2025. He stated that their company M/s. Gestamp Pune Automotive Private Limited is ready to pay further differential duty arising out of the re-assessment of Bill of Entry.

10. NOTIFICATIONS UNDER THE CUSTOMS ACT, 1962:

The Government of India had imposed anti-dumping duty on Industrial Laser Cutting machine falling under CTH 84561100 vide its Notification No. 15/2023 – Customs (ADD) dated 22.12.2023. The extracts of the Notification No. 15/2023 – Customs (ADD) dated 22.12.2023, is as under:

[TO BE PUBLISHED IN THE GAZETTE OF INDIA, EXTRAORDINARY PART II, SECTION 3, SUB-SECTION (i)]

GOVERNMENT OF INDIA

MINISTRY OF FINANCE

(DEPARTMENT OF REVENUE)

Notification No. 15/2023-Customs (ADD)

New Delhi, the 22nd December, 2023

G.S.R. ---(E).- Whereas in the matter of 'Industrial Laser Machines, used for cutting, marking, or welding' (hereinafter referred to as the subject goods) falling under tariff items 84561100, 84569090, 84798199, 85152190, 85158090 and 90132000 of the First Schedule to the Customs Tariff Act, 1975 (51 of 1975) (hereinafter referred to as the Customs Tariff Act), originating in, or exported from China PR (hereinafter referred to as the subject country), and imported into India, the designated authority in its final findings, issued *vide* notification 06/07/2022-DGTR, dated the 27th September, 2023 published in the Gazette of India, Extraordinary, Part I, Section 1, dated the 27th September, 2023, read with corrigendum issued *vide* notification 06/07/2022-DGTR dated 6th December, 2023 published in the Gazette of India, Extraordinary, Part I, Section 1, dated the 7th December, 2023, has inter alia come to the conclusion that—

(i) the subject goods have been exported to India from the subject country at dumped prices;

(ii) the domestic industry has suffered material injury on account of subject imports from subject country;

(iii) the material injury has been caused by the dumped imports of subject goods from the subject country,

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

Now, therefore, in exercise of the powers conferred by sub-sections (1) and (5) of section 9A of the Customs Tariff Act read with rules 18 and 20 of the Customs Tariff (Identification, Assessment and Collection of Anti-dumping Duty on Dumped Articles and for Determination of Injury) Rules, 1995, the Central Government, after considering the aforesaid final findings of the designated authority, hereby imposes on the subject goods, the description of which is specified in column (3) of the Table below, falling under tariff item of the First Schedule to the Customs Tariff Act as specified in the corresponding entry in column (2), originating in the country as specified in the corresponding entry in column (4), exported from the countries as specified in the corresponding entry in column (5), produced by the producers as specified in the corresponding entry in column (6), and imported into India, an anti-dumping duty calculated at the rate as specified in the corresponding entry in column (7) of the said Table, namely:-

Table

SN	Tariff Item	Description of Goods	Country of origin	Country of Export	Producer	Duty as % of CIF
(1)	(2)	(3)	(4)	(5)	(6)	(7)

1	84561100, 84569090, 84798199, 85152190, 85158090 and 90132000	Industrial Laser Machines, in fully assembled, SKD or CKD form, used for cutting, marking, or welding operations*	China PR	Any country including China PR	GD Han's Yueming Laser Group Co., Ltd. Han's Laser Smart Equipment Group Co., Ltd. Han's Laser Technology Industry Group Co., Ltd. Han's MP Laser Technology Co., Ltd. Suzhou Songu Intelligent Equipment Co., Ltd.	24.66%
2	-do-	-do-	China PR	Any country including China PR	Jiangsu Yawei Machine-Tool Co., Ltd. Jiangsu Yawei Chuangkeyuan Laser Equipment Co., Ltd.	43.35%
3	-do-	-do-	China PR	Any country including China PR	TRUMPF (China) Co., Ltd. Jiangsu Jinfangyuan CNC Machine Co., Ltd.	Nil
4	-do-	-do-	China PR	Any country including China PR	HSG Laser Co., Ltd Jinan Hongshi Laser Technology Co., Ltd	22.54%
5	-do-	-do-	China PR	Any country including China PR	Bystronic (Tianjin) Laser Ltd Bystronic Laser AG Bystronic (Shenzhen) Laser Technology Co., Ltd	30.16%
6	-do-	-do-	China PR	Any country including China PR	Jinan Bodor CNC Machine Co., Ltd	84.22%
7	-do-	-do-	China PR	Any country including China PR	Jinan Oree Laser Technology Co. Ltd Shandong Oree Laser Technology Co. Ltd	87.30%
8	-do-	-do-	China PR	Any country including China PR	Gweike Tech Co., Ltd	90.49%
9	-do-	-do-	China PR	Any country including China PR	Any, other than SN 1 to 8	147.20%
10	-do-	-do-	Any other than China PR	China PR	Any	147.20%

**the scope of the product includes Laser Cutting Machines , Laser Marking Machines, and Laser Welding machines .*

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

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

[F.No. CBIC-190354/240/2023-TO(TRU-I)-CBEC]

(Rajeev Ranjan)
Under Secretary

In view of the Sr. No. 9 of the Notification No. 15/2023 – Customs (ADD) dated 22.12.2023, the industrial laser cutting machine falling under CTH 84561100, with country of origin from China PR and exported from any country including China attracts anti-dumping duty @ 147.20% on CIF value of the imported goods.

11. CUSTOMS ACT, 1962:

11.1 With the introduction of the Self-Assessment Scheme, the onus is on the importer to comply with the various laws, determine their tax liability correctly, and discharge the same. Importers are required to declare the correct description, value, classification, notification number and country of origin, if any, on the imported goods. Self-assessment is supported by Sections 17 and 46 of the Customs Act, 1962, and the Bill of Entry (Electronic Declaration) Regulations, 2011. The importer is fully responsible for the self-assessment of duty on imported goods and for filing all declarations and related documents, confirming that these are true, correct, and complete. Self-assessment can result in assured facilitation for compliant importers. However, delinquent importers would face penal action on account of incorrect self-assessment made with the intent to evade duty or avoid compliance with the conditions of notifications, the Foreign Trade Policy, or any other provisions under the Customs Act, 1962, or the allied acts. The relevant provisions of law relating to import, assessment of duty, and the liability of the goods to confiscation and the imposition of penalty are as per the provisions of the Customs Act, 1962, as amended from time to time.

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

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

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

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

(d) the quantity, weight, volume, measurement or other specifics where such duty, tax, cess or any other sum is leviable on the basis of the quantity, weight, volume, measurement or other specifics of such goods;

(e) the origin of such goods determined in accordance with the provisions of the Customs Tariff Act or the rules made thereunder, if the amount of duty, tax, cess or any other sum is affected by the origin of such goods;

(f) any other specific factor which affects the duty, tax, cess or any other sum payable on such goods,

*and includes provisional assessment, **self-assessment**, re-assessment and any assessment in which the duty assessed is nil.*

***(2) Section 2(39) – "Smuggling** "in relation to any goods, means any act or omission which will render such goods liable to confiscation under Section 111 or Section 113 of the Customs Act, 1962.*

(3) Section 17. Assessment of duty. -

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

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

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

(3) For the purposes of verification under sub-section (2), the proper officer may require the importer, exporter or any other person to produce any document or information, whereby the duty leviable on the imported goods or export goods, as the case may be, can be ascertained and thereupon, the importer, exporter or such other person shall produce such document or furnish such information.

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

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

(4) Section 46. Entry of goods on importation.

(4) The importer while presenting a bill of entry shall make and subscribe to a declaration as to the truth of the contents of such bill of entry and shall, in support of such declaration, produce to the proper officer the invoice, if any, and such other documents relating to the imported goods as may be prescribed.

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

(a) the accuracy and completeness of the information given therein;

(b) the authenticity and validity of any document supporting it; and

(c) compliance with the restriction or prohibition, if any, relating to the goods under this Act or under any other law for the time being in force.

(5) Section 111 - Confiscation of improperly imported goods, etc.:

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

> *(m) any goods which do not correspond in respect of value or in any other particular with the entry made under this Act or in the case of baggage with the declaration made under section 77 in respect thereof, or in the case of goods under trans-shipment, with the declaration for trans-shipment referred to in the proviso to sub-section (1) of section 54*

(6) Section 112 - Penalty for improper importation of goods, etc. – *Any person –*

> ***(a)*** *who, in relation to any goods, does or omits to do any act which act or omission would render such goods liable to confiscation under section 111, or abets the doing or omission of such an act, or*
>
> ***(b)*** *who acquires possession of or is in any way concerned in carrying, removing, depositing, harbouring, keeping, concealing, selling or purchasing or in any other manner dealing with the goods which he knows or has reason to believe are liable to confiscation under Section 111;*
>
> *Shall be liable to penalty as envisaged in sub clause (i) to (v) of the said Section.*

11.2 In view the discussion above, it is evident that M/s. Gestamp Pune Automotive Private Limited is responsible for providing accurate and complete information in the Bill of Entry, which he mis-declared the country of origin, therefore, the importer violated Section 46(4) and Section 46(4A) of the Customs Act, 1962, and accordingly, the importer had failed to correctly self-assessment of their Bill of Entry under section 17 (1) of Customs Act, 1962 and duty thereon by not levying the anti-dumping duty applicable on the imported goods viz. Laser Blanking Line vide Notification No. 15/2023 – Customs (ADD) dated 22.12.2023, when the goods are originated from China. Therefore, the importer has made the imported goods liable for confiscation under sub-section (m) of Section 111 of Customs Act, 1962, by mis-declaring the country of origin upon filing Bill of Entry. Accordingly, the imported goods are liable for confiscation under section 111(m) of Customs Act, 1962.

11.3 Further, for the act of omission and commission, M/s. Gestamp Pune Automotive Private Limited render themselves liable for penalty under section 112(a) of Customs Act, 1962 for making the imported goods liable for confiscation under section 111(m) of Customs Act, 1962.

12. M/s. Gestamp Pune Automotive Private Limited has filed self-assessed Bill of Entry No. 5797952 dated 19.11.2025, for import of Laser Blanking Line with declared invoice value of EURO 621158.75 under Invoice No. HGE25XOB50003-E dated 14.10.2025, and they had declared discount of EURO 226838.8 and accordingly, the assessable value arrived at Rs. 4,09,10,694.81. The Bill of Entry was assessed under section 17(2) of Customs Act, 1962, accordingly. However, after the hold of the goods by the DRI, the Custom Broker vide letter dated NIL (e-Sanchit IRN2025112700162912), has requested for re-assessment of Bill of Entry No. 5797952 dated 19.11.2025, with request to remove the discount USD 226838.8 and requested to revise discount to Nil. Accordingly, the proper officer of Customs, Mundra on 27.11.2025 accepted the request for removal of discount and the Bill of Entry assessed under proviso to sub-section (2) of Section 17 of Customs Act, 1962 has been re-called for removal of discount declared by the importer, as requested. Hence, the assessable value of the imported goods was arrived at Rs. 6,44,45,220.31.

13. DIFFERENTIAL DUTY CALCUATION:

13.1 It has been evident that the imported goods were attract anti-dumping duty, as the said imported goods were originated from China and as per Sr. No. 9 of Notification No. 15/2023 – Customs (ADD) dated 22.12.2023.

13.2 The Differential duty has been calculated as under:

Particular	Declared	Duty Calculation
CIF EURO (as per Invoice)	621158.75	621158.75
Exchange Rate EURO		103.75
CIF (AV) Rs.		64445220.31
BCD 7.5%		4833391.52
SCD 10% on BCD		483339.15
Anti Dumping Duty 147.20% on CIF		94863364.3
Assessable Value for IGST		164625315.3
IGST 18%		29632556.75
Total Duty	11346581.2	129812651.7
Differential Duty	118466070.5	

13.3 The duty has been re-calculated by levying the anti-dumping duty applicable on the imported goods viz. Laser Blanking Line of China Origin and the difference of duty on account of this has been arrived at Rs. 11,84,66,071/-.

13.4 During the investigation, the importer viz. M/s. Gestamp Pune Automotive Private Limited has voluntarily deposited differential duty on account of non-levy of anti-dumping duty on imported goods and submitted duty paid Challans vide their letter dated 05.12.2025. The details of voluntary payment made by M/s. Gestamp Pune Automotive Private Limited under two different challans are as under:

Sr. No.	Challan no.	Date	Amount
01	1338281162	30.11.2025	1,20,00,000
02	1628608964	01.12.2025	8,33,20,537
	Total		9,53,20,537

13.5 The importer viz. M/s. Gestamp Pune Automotive Private Limited vide challans mentioned above, have voluntarily paid differential duty arising out of non-levy of anti-dumping duty of Rs. 9,53,20,537/-.

14. The importer i.e. M/s. Gestamp Pune Automotive Private Limited, vide their letter dated 07.01.2026, requested for provisional release of the impugned goods under Section 110A of the Customs Act, 1962. Considering the request of the importer, the Competent Authority allowed provisional release of the impugned goods. Accordingly, M/s. Gestamp Pune Automotive Private Limited executed the requisite Bond and furnished Bank Guarantee/Security Deposit, details of which are as under, and the impugned goods were released to the importer on provisional basis:

Sl. No.	**Particulars**	**Bond/Challan No. & Date**	**Amount (in Rupees)**	**Remarks**
1	Bond	2002569073 dated 19-01-2026	6,44,45,220/-	
2	BG (10% of the	Challan No. 1400795355	64,44,522/-	Deposited by way of Challan

	assessable value)	dated 17-01-2026		
3	BG (10% of differential Duty)	Challan No. 1921334008 dated 17-01-2026	99,92,141/-	Out of Rs. 1,18,46,607/-, Rs. 18,54,466/- has been appropriated from excess amount paid during voluntary payment. Balance Amount Rs. 99,92,141/- deposited by way of Challan

15. Now, therefore, M/s. Gestamp Pune Automotive Private Limited having their registered address at Office No. Gate Number 374/1, 517-521 & 523, Village Takve Budruk – Maval, District Pune – 412 106 and factory address at Industrial Plot No. 19 to 56 and 62, Shakti Maa Temple, Uchroj, Ahmedabad – 372 120, are hereby called upon to show cause in writing to **the Additional Commissioner of Customs**, Customs House, Mundra having office situated at office of the Pr. Commissioner of Customs, 5B, Port User Building, Adani Ports & SEZ, Mundra, Kutch, Gujarat – 370421 within 30 (thirty) days from the date of receipt of the notice, as to why: -

(i) The Imported goods viz. Laser Blanking Line under Bill of Entry No. 5797952 dated 19.11.2025 valued at **Rs. 6,44,45,220/-** (Rupees Six Crore Forty-Four Lakh Forty-Five Thousand Two Hundred Twenty Only) should not be held liable for confiscation under Section 111(m) of Customs Act, 1962.

(ii) The self-assessment of the importer should not be rejected as much as country of origin and non-levy of anti-dumping duty is concerned, and the Bill of Entry No. 5797952 dated 19.11.2025 should not be re-assessed under Section 17(4) of Customs Act, 1962 by revising the country of origin from Vietnam to China, and anti-dumping duty as applicable on the imported goods, as mentioned in para 13, supra, vide Notification No. 15/2023 – Customs (ADD) dated 22.12.2023 should not be levied.

(iii) The amount of **Rs. 9,53,20,537/-** paid voluntarily, and the amount of **Rs. 64,44,522/-** and **Rs. 99,92,141/-** deposited at the time of provisional release, should not be appropriated against the differential duty, fine and penalty, as may be determined, arising out of such re-assessment as per para (ii) above.

(iv) Interest, if any, at the applicable rates on the said duty amount mentioned at (ii) above till the date of payment of such duty should not be recovered under Section 28AA of Customs Act, 1962.

(v) Penalty should not be imposed on them under Section 112(a) and 117 of Customs Act, 1962.

16. This Show Cause Notice is being issued under Section 124 of the Customs Act, 1962 without prejudice to any other action that may be taken against the Noticees or any other person / party connected with this case, under the Customs Act, 1962 or any other law for the time being in force. The aforesaid Noticees are directed to submit their reply in writing within 30 days of issuance of this notice. In their written reply, they should specifically mention whether they would like to be heard in person or through their authorized representative, by the adjudicating authority. They should also produce at the time of showing cause, all the evidences upon which they intend to rely in support of their defense. If no cause is shown against the action proposed in this Show Cause Notice within 30 days from the receipt of this Show Cause Notice (or extended period, if allowed) or if they or their representatives do not appear before the adjudicating authority as and when the case is posted for hearing, the case is liable to be decided ex-parte on the basis of facts and evidences available on record.

17. This Show Cause Notice is being issued on the basis of the evidences available on record. The Department reserves the right to add, alter, amend, modify or supplement this notice at any time on the basis of any evidence, material facts related to goods under investigation and any other import/smuggling by the said noticees, which may come to the notice of the Department after issuance of this notice and prior to the adjudication of the case.

18. The Copies of relied upon documents, as mentioned in the Show Cause Notice, are listed in **Annexure-R** and are enclosed with the Show Cause Notice and also are an integral part of this Show Cause Notice.

Digitally signed by
Dipakbhai Zala
Date: 27-08-2026
15:58:05

(Dipak Zala)
Additional Commissioner of Customs,
Custom House, Mundra.

To,

1. M/s. Gestamp Pune Automotive Private Limited (IEC: 3108008251),
   Office No. Gate Number 374/1, 517-521 & 523, Village Takve Budruk – Maval,
   District Pune – 412 106

Copy to:

1. The Deputy Director, DRI, Ahmedabad Zonal Unit,
   Unit No. 15, Magnet Corporate Park, Near Sola Flyover,
   S.G. Highway, Thaltej, Ahmedabad – 380 054

2. The Deputy Commissioner, EDI, Customs Mundra
   (For uploading on Mundra Customs Website)

ANNEXURE-R

Sr. No.	Document
RUD-1	Copy of Panchnama dated 28.11.2025 and 29.11.2025
RUD-2	Copy of Supurtnama dated 29.11.2025
RUD-3	Copy of Panchnama dated 29.11.2025
RUD-4	Copy of Purchase Order/Contract dated 10.01.2025
RUD-5	Copy of Supplementary Purchase Order/Contract dated 13.05.2025
RUD-6	Copy of Purchase Order No. 5850001665 dated 09.01.2025
RUD-7	Copy of Supplementary Purchase Order No. 5850001732 dated 15.05.2025
RUD-8	Copy of Bill of Lading No. SZXS25060845 dated 17.07.2025
RUD-9	Copy of Bill of Lading No. 7263310080 dated 24.10.2025
RUD-10	Copy of Panchnama dated 29.11.2025
RUD-11	Copy of Invoice dated 14.10.2025
RUD-12	Copy of corrected Invoice No. HGE25XDB80003-E dated 14.10.2025
RUD-13	Copy of Panchnama dated 01.12.2025
RUD-14	Copy of email dated 12.11.2025
RUD-15	Copy of Technical Proposal (Brochure) for Laser Blanking Line (GR-3.2x1850-3-6L)
RUD-16	Copy of Technical Proposal (Brochure) for Laser Blanking Line (GR-3.2x1850-3-6L)
RUD-17	Statement of Shri Rahulsinh Puvar, Manager-Purchase, M/s. Gestamp Pune Automotive Private Limited
RUD-18	Statement of Shri Shivshanker R. Dubey, Partner, M/s. Ashapura Logistic Solution
RUD-19	Copy of Invoice uploaded at e-Sanchit while filing Bill of Entry No. 5797952 dated 19.11.2025
RUD-20	Copy of Cargo Transportation Insurance Policy No. AQID02T24325QAAAAS6C dated 29.10.2025 for BL No. COAU 7263310080
RUD-21	Statement of Shri Subhash Chandra Jha, Finance Manager, M/s. Gestamp Pune Automotive Private Limited