

	<p>कार्यालय: प्रधान आयुक्त सीमा शुल्क, मुन्द्रा, सीमा शुल्क भवन, मुन्द्रा बंदरगाह, कच्छ, गुजरात- 370421</p> <p>OFFICE OF THE PRINCIPAL COMMISSIONER OF CUSTOMS, CUSTOM HOUSE, MUNDRA PORT, KUTCH, GUJARAT-370421, Email: adj-mundra@gov.in</p>
A. File No.	F.No.: GEN/ADJ/COMM/556/2025-Adjn-O/o Pr Commr-Cus-Mundra
B. Order-in-Original No.	MUN-CUSTM-000-COM-39-2025-26
C. Passed by	Nitin Saini, Commissioner of Customs, Customs House, AP & SEZ, Mundra.
D. Date of order and Date of issue:	10.12.2025 10.12.2025
E. SCN No./Corrigendum & Date	SCN 20/2025-26/COMM./N.S/Adjn/MCH dated 17.09.2025 read with Corrigendum dated 05.12.2025
F. Noticee(s) / Party / Importer	<p>1. M/s Maruti Impex, C-203, Jay Yogeshwar Society, Kudasan, Gandhinagar, Gujarat-382421.</p> <p>2. M/s Dhanashree Chemicals, Patel Pan, Umiya chowk, Umiya park, near Navin Nagar, Jalaram plot 2, Rajkot, Gujarat-360007</p>
G. DIN	DIN- 20251271MO0000512517

1. यह आदेश संबंधित को निःशुल्क प्रदान किया जाता है।

This Order - in - Original is granted to the concerned free of charge.

2. यदि कोई व्यक्ति इस अपील आदेश से असंतुष्ट है तो वह सीमा शुल्क अपील नियमावली 1982 के नियम 6(1) के साथ पठित सीमा शुल्क अधिनियम 1962 की धारा 129A(1) के अंतर्गत प्रपत्र सीए3-में चार प्रतियों में नीचे बताए गए पते पर अपील कर सकता है-

Any person aggrieved by this Order - in - Original may file an appeal under Section 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, बहुमाली भवन, 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.”

- 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.

- उक्त अपील के साथ - / 1000 रूपये का शुल्क टिकट लगा होना चाहिए, जहाँ शुल्क, व्याज, दंड या शास्ति रूपये पाँच लाख या कम माँगा हो 5000/- रूपये 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/- रूपये का शुल्क टिकट लगा होना चाहिए, जहाँ शुल्क, दंड व्याज या शास्ति पचास लाख रूपये से अधिक माँगा हो। शुल्क का भुगतान खण्ड पीठ बैंचआहरितट्रिब्यूनल 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.

- 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.

- अपील ज्ञापन के साथ ड्यूटी/ दण्ड/ जुर्माना आदि के भुगतान का प्रमाण संलग्न किया जाना चाहिये। Proof of payment of duty/fine/penalty etc. should be attached with the appeal memo.
- 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.

- इस आदेश के विरुद्ध अपील हेतु जहाँ शुल्क या शुल्क और जुर्माना विवाद में हो, अथवा दण्ड में, जहाँ 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-

Intelligence was gathered by the DRI indicating that M/s. Maruti Impex, C-203, Jay Yogeshwar Society, Kudasan, Gandhinagar, Gujarat-382421 (IEC No. AVKPT5978P) is importing CPVC (Chlorinated Polyvinyl Chloride) by declaring it as PVC (Polyvinyl Chloride). The import of CPVC is permitted subject to the payment of Anti-Dumping Duty, in accordance with the provisions of Notification No. 15/2024-Customs (ADD) dated 23.08.2024. The importer filed Bill of Entry No. 8715870 dated 05.03.2025 (**RUD No. 1**) at Mundra Port for the clearance of CPVC under the guise of PVC, imported from M/s Everun Chemical Limited, China. A total of 15 containers have been imported under the aforementioned Bill of Entry and are currently lying at M/s PSA Ameya, IOCL Link Road, Bharat CFS Zone, Adani Port & Special Economic Zone, Mundra, Kutch, Gujarat. The intelligence further indicated that M/s Maruti Impex indulged in the evasion of ADD/Customs duty by way of gross misdeclaration and undervaluation of goods. Accordingly, the said consignment was put on hold for examination by the DRI on 22.03.2025.

2. The examination of the consignment imported under Bill of Entry No. 8715870 dated 05.03.2025, which was put on hold by the Directorate of Revenue Intelligence (DRI), was conducted by DRI officers on 26.03.2025 and 27.03.2025 at M/s PSA Ameya, IOCL Link Road, Bharat CFS Zone, Adani Port & Special Economic Zone, Mundra, Kutch, Gujarat. The examination was carried out in the presence of the authorized representative of M/s A.T.P. & Sons, Veraval, Gujarat, i.e., the Customs Broker of the importer, and duly documented under the Panchnama dated 26 and 27.03.2025 (**RUD-2**). During the course of the examination, a total of 39 representative samples were drawn from the 15 containers, which were declared to contain "PVC."

The details of the consignment are mentioned in below table-1:-

Table-1

Sr.N o.	Container No.	Bill of Lading No. and date	B/E No. and date	Declared Description and classification in B/E & BL	Quanti ty of goods	Total Assessable value declared (in Rs.)
1	DPWU9042138	TAO/MUN/25 /10125	8715870 dated	1. PVC Resin, SG-8	224MT	15798833.12
2	DPWU9042170					

3	DPWU9042190	DATED 11.02.2025 (RUD No.-03)	05.03.2025	(Fitting Grade), 2. PVC Resin SG-5 (Pipe Grade)	196MT	12863980.44
4	DPWU9042210					
5	DPWU9046072					
6	DPWU9046220					
7	DPWU9046869					
8	DPWU9048326					
9	DPWU9048331					
10	DPWU9048394					
11	DPWU9048542					
12	DPWU9048590					
13	DPWU9048645					
14	DPWU9048711					
15	DPWU9048753					

The representative samples so drawn by the DRI were forwarded to CRCL, Kandla vide letter dated 02.04.2025 and vide Test Memo no. 01/2025 to 39/2025 to ascertain the correct description of the imported goods intended for clearance as against the declared description imported vide aforesaid Bill of Entry No. 8715870 dated 05.03.2025.

3. The CRCL, Kandla submitted the Lab No. 57-DRI/02.04.2025 to 95-DRI/02.04.2025 and its Test Reports issued on 30.04.2025, 01.05.2025 and 02.05.2025 of all 39 representative samples which were drawn under Panchnama on 26/27.03.2025. The details of the test results and other relevant details are mentioned in below table:

Table-2

Sr. NO .	Bill entry No. and date	Container No.	Test Memo No.	Declared Description	Lab No.& dated and Test Reports issued on	Test Result issued by CRCL Kandla
1.	8715870 dated 05.03.2025	DPWU9042138	01/20	1. PVC Resin, SG-8 (Fitting Grade),	57-DRI/02.04.2025 to 95-DRI/02.04.2025 issued on 30.04.2025, 01.05.2025 and 02.05.2025(It is composed of Chlorinated Polyvinylchloride (CPVC)
2.		DPWU9042170	25 to 39/20	2. PVC Resin SG-5 (Pipe Grade)	RUD No. 04)	
3.		DPWU9042190	25 all dated 02.04.2025			
4.		DPWU9042210				
5.		DPWU9046072				
6.		DPWU9046220				
7.		DPWU9046869				
8.		DPWU9048326				
9.		DPWU9048331				
10.		DPWU9048394				
11.		DPWU9048542				
12.		DPWU9048590				
13.		DPWU9048645				
14.		DPWU9048711				
15.		DPWU9048753				

4. The Test Reports issued by CRCL Kandla have revealed that the imported consignment in question contains CPVC, whereas the importer had declared the goods as PVC Resin, SG-8 (Fitting Grade) and PVC Resin, SG-5 (Pipe Grade) in Bill of Entry No.

8715870 dated 05.03.2025. It appears that the description provided by the importer is inconsistent with the findings outlined in the test reports. Such misrepresentation appears to be a deliberate attempt with the intent to evade the Anti-Dumping Duty imposed under Notification No. 15/2024-Customs (ADD) dated 23.08.2024 (**RUD No.05**). For the sake of reference, the Notificationno.15/2024-Customs (ADD) dated 23.08.2024 is reproduced as below:

[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. 15/2024-Customs (ADD)

New Delhi, the 23rd August, 2024

G.S.R...-(E).- Whereas, the designated authority, *vide* notification number 7/28/2023- DGTR, dated the 29th December, 2023, published in the Gazette of India, Extraordinary, Part I, Section 1, dated the 29th December, 2023, initiated the review in terms of sub-section (5) of section 9A of the Customs Tariff Act, 1975 (51 of 1975) (hereinafter referred to as the Customs Tariff Act), read with rule 23 of the Customs Tariff (Identification, Assessment and Collection of Anti-dumping Duty on Dumped Articles and for Determination of Injury) Rules, 1995, in the matter of continuation of anti-dumping duty on imports of "Chlorinated Polyvinyl Chloride Resin (CPVC)-whether or not further processed into compound" (hereinafter referred to as the subject goods) falling under heading 3904 of the First Schedule to the Customs Tariff Act, originating in or exported from China PR and Korea RP (hereinafter referred to as the subject countries), imposed *vide* notification of the Government of India, Ministry of Finance (Department of Revenue) number 05/2020-Customs (ADD), dated the 7th March, 2020, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i) *vide* number G.S.R. 164(E), dated the 7th March, 2020;

And whereas, in the matter of review of anti-dumping duty on imports of the subject goods, originating in or exported from the subject country, the designated authority in its final findings, *vide* notification number 7/28/2023-DGTR, dated the 25th May, 2024, published in the Gazette of India, Extraordinary, Part-I, Section 1, dated the 27th May, 2024, has come to the conclusion that-

- (i) the subject goods continue to be exported to India at prices below the normal value, resulting into dumping of the subject goods;
- (ii) dumped imports from subject countries are causing injury to the domestic industry;
- (iii) there is likelihood of dumping and likelihood of injury from the subject countries in an event of expiry of measures and if the anti-dumping measures are not modified,

and has recommended continued imposition of the anti-dumping duty on imports of the subject goods, originating in or exported from the subject country, 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, 20 and 23 of the Customs Tariff (Identification, Assessment and Collection of Anti-dumping Duty on Dumped Articles and for Determination of Injury) Rules, 1995 and in supersession of the notification of the Government of India, Ministry of Finance (Department of Revenue), number 05/2020-Customs (ADD), dated the 7th March, 2020, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i) *vide* number G.S.R. 164(E), dated the 7th March, 2020, except as respects things done or omitted to be done before such supersession, 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 country as specified in the corresponding entry in column (5), produced by the producers as specified in the corresponding entry in column (6), of specification as specified in the corresponding entry in column (7), an anti-dumping duty at the rate equal to the amount as indicated in the corresponding entry in column (8), in the currency as specified in the corresponding entry in column (9) and as per unit of measurement as specified in the corresponding entry in column (10), of the said Table, namely :-

TABLE

S. No.	Tariff item	Description of goods	Country of origin	Country of export	Producer	Specification	Amount	Currency	Unit of measurement
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
1	39041010 39041020 39041090 39042100 39042200	Chlorinated Polyvinyl Chloride (CPVC) - whether or not further processed into compound	China PR	Any country including China PR	Any	CPVC resin	790	USD	MT
2	39043090 39044000 39045090 39046990 39049010 39049090		China PR	Any country including China PR	Any	CPVC compound	605	USD	MT
3			Any country other than China PR and Korea RP	China PR	Any	CPVC resin	790	USD	MT
4			Any country other than China PR and Korea RP	China PR	Any	CPVC compound	605	USD	MT
5			Korea RP	Any country including Korea RP	Hanwha Solutions Corporation	CPVC resin	593	USD	MT
6			Korea RP	Any country including Korea RP	Hanwha Solutions Corporation	CPVC compound	792	USD	MT
7			Korea RP	Any country including Korea RP	Any producer other than mentioned above	CPVC resin	593	USD	MT
8			Korea RP	Any country including Korea RP	Any producer other than mentioned above	CPVC compound	792	USD	MT

9			Any country other than China PR and Korea RP	Korea RP	Any	CPVC resin	593	USD	MT
10			Any country other than China PR and Korea RP	Korea RP	Any	CPVC compound	792	USD	MT

Note:- Customs classification is indicative only and not binding on the scope of the product under consideration. If the product is imported in any other code, the same is liable to anti-dumping duty.

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

[F. No. CBIC-190354/117/2024-TRU Section-CBEC]

(Amreeta Titus)
Deputy Secretary to the Government of India

5. During investigation, statements of following persons were recorded under Section 108 of the Customs Act, 1962, which are briefly discussed herein-below:

5.1 The Statement of Shri Hasmukh K. Rathod, Authorized Representative of CHA M/s ATP & Sons, was recorded under Section 108 of the Customs Act, 1962, on 12.06.2025 (RUD No. 06) wherein, interalia, he stated that-

- M/s ATP & Sons, Customs Broker, is a partnership firm operated by Shri Yogeshbhai Arjanbhai Parmar and Shri Ashokbhai Arjanbhai Parmar. The firm primarily handles customs clearance work at Pipavav and Mundra Ports. The Mundra branch was established in 2012 at Office No. 208, All Cargo Logistics, Bharat CFS Zone, Adani Port, Mundra, Gujarat-370421. He had been working as a Customs Executive with the firm since 2012, handling import/export documentation. The firm was originally registered in 1983 at Pipavav Port.
- No direct acquaintance existed between him and M/s Maruti Impex or any of its representatives, as the consignment in question had been handled by the Pipavav branch. To the best of his knowledge, the importer had come into contact with his firm through a forwarder who had approached Shri Yogeshbhai Parmar, and all KYC formalities were duly completed as per standard procedure.
- Approximately, 5–6 consignments of M/s Maruti Impex had been handled at Mundra by M/s ATP & Sons. Further, he stated that he was aware of Notification No. 15/2024–Customs (ADD) dated 23.08.2024, prescribing Anti-Dumping Duty of USD 790/MT on Chlorinated Polyvinyl Chloride (CPVC) Resin imported from China. In acknowledgment, his dated signatures were placed on all pages of the said notification.
- Documents related to the consignment under Bill of Entry No. 8715870 dated 05.03.2025, including the Bill of Entry, Bills of Lading, Commercial Invoice, Packing List, Certificate of Analysis, and Certificate of Origin, were submitted by him, having been received via email from the Pipavav office.
- Upon receipt of documents from the importer, a draft checklist was prepared and sent to the importer for approval. After telephonic confirmation from Shri Meet Thakker, Proprietor of M/s Maruti Impex, the Bill of Entry was filed on the basis of the approved checklist.
- Further, he stated that he perused the 39 test reports issued by the Chemical Examiner, CRCL, Kandla which confirmed that the cargo under B/E No. 8715870 dated 05.03.2025 was composed of **Chlorinated Polyvinyl Chloride (CPVC)**. His dated signatures were placed on the said reports. It was stated that no prior knowledge was held by him regarding the cargo being CPVC, as

the documents submitted by the importer described the imported goods as **PVC**.

5.2. The Statement of Shri Yogesh Arjanbhai Parmar, Partner of CHA firm M/s ATP & Sons recorded u/s 108 of the Customs Act, 1962, on 18.07.2025 (RUD No. 7) wherein, interalia, he stated that-

- He is F card holder and is primarily responsible for marketing and sales activities, including client meetings, negotiations with shipping lines, monitoring documentation, and liaising with customs officers and other stakeholders.
- Further, he stated that contact with M/s Maruti Impex was established through Mr. Ishan Bhai of M/s Dhanashree Chemicals. Customs clearance work for M/s Dhanashree Chemicals has been handled by his firms, M/s ATP & Sons and M/s ATP Shipping Services, for a period of approximately one and a half years. Mr. Meet Thakkar regularly contacted him by phone regarding customs duty and container line payments, as he was unfamiliar with the process of making such payments to the concerned shipping line and government exchequer.
- On being asked, he stated that approximately 5–6 consignments of M/s Maruti Impex were handled by M/s ATP & Sons, Customs Broker, Mundra.
- Further, he stated that it was known to him that Notification No. 15/2024- Customs (ADD) dated 23.08.2024 prescribed a specific anti-dumping duty of USD 790/MT on CPVC resin whether or not further processed into compound on imports originating from China.
- On being asked, he stated that as per standard procedure, once documents were submitted by the importer to his office, a checklist was prepared by his staff based on the documents provided. The checklist was then sent to the importer for final approval prior to customs filing. Upon receipt of the importer's approval, the Bills of Entry were filed accordingly.
- Further he stated that in the case of Bill of Entry No. 8715870, the relevant documents were received at his office. A checklist was prepared by the staff and sent to the importer for approval via email dated 03.08.2025. Approval was

received from Mr. Meet Thakkar over the phone, following which the said Bill of Entry was filed.

- During the statement, he was shown the 39 test reports of the imported goods pertaining to B/E No. 8715870 dated 05.03.2025, wherein the Chemical Examiner, CRCL, Kandla has recorded that the goods were composed of Chlorinated Polyvinyl Chloride (CPVC). In acknowledgment, his dated signature was placed on the test reports.
- Further, he stated that he had no prior knowledge that the cargo consisted of CPVC, as the documents provided by the importer described the goods as PVC. Furthermore, the consignment in question was a regular import and had been cleared under the Risk Management System (RMS), with no examination instructions issued by Customs.

5.3. The statement of Shri Thakkar Meet Rakesh Kumar, Proprietor of M/s Maruti Impex, was recorded u/s 108 of the Customs Act, 1962 Gandhidham, Kutch, on 16.08.2025 (RUD No. 08), wherein, interalia, he stated that-

- On being asked, he stated that his firm, M/s Maruti Impex, obtained the Importer Exporter Code (IEC) in 2024 and commenced imports from October 2024. As the proprietor, he had been managing all import/export related activities of M/s Maruti Impex. And he stated that there were two firms: M/s Maruti Impex (proprietorship firm under his ownership) and M/s Elite Trading & Co. (a partnership firm in which he was one of the two partners).
- On being asked, he further stated that total of five consignments of PVC Resin were imported by M/s Maruti Impex. Further, except for these five consignments, one consignment had been detained by the Directorate of Revenue Intelligence (DRI). Further, he stated that discussions regarding the imports had been held by him directly with his overseas supplier. The sole overseas supplier for M/s Maruti Impex was M/s Everun Chemical limited, Unit E88, 3/F, Wing Tat Commercial Building, 97 Bonham Strand East, Sheung Wan, Hong Kong. The buyers were M/s Dhanashree Chemical and M/s Elite Trading and Co.

- On being asked, he stated that details of M/s Everun Chemical Limited had been obtained from M/s Dynamo Plastic Industries, Ahmedabad, a manufacturer of PVC pipes and contact with the overseas supplier had been established via mobile communication thereafter.
- The Panchnama dated 26.03.2025, relating to the examination of goods under B/E No. 8715870 dated 05.03.2025, had been seen and acknowledged by him with a dated signature. The examination and sampling were conducted in his presence. Communication with the overseas supplier regarding the said consignment (B/E No. 8715870 dated 05.03.2025) had been undertaken by him.
- Further, on being asked he stated that Test Reports No. 57-DRI/02.04.2025 to 95-DRI/02.04.2025, dated 02.05.2025, related to Test Memos No. 01/2025 to 39/2025 dated 02.04.2025, submitted by CRCL, Kandla, had been seen by him and acknowledged with a dated signature. Further, he stated that these reports indicated the presence of CPVC in all 15 containers under B/E No. 8715870 dated 05.03.2025 and the same had been confirmed earlier by the CHA representative during his statement. Further, he stated that the Anti-Dumping Duty applicable on the goods of these containers had already been paid by him.
- On being asked, he stated that prior to the hold placed on the consignment by the DRI, he has no knowledge of the relevant Notification no.15/2024-Customs (ADD) dated 23.08.2024. Further, he stated that upon being informed by his CHA that CPVC was found in the CRCL, Kandla lab report for the current consignment, the overseas supplier was contacted and the supplier admitted to the error and stated that CPVC was sent mistakenly instead of PVC, but refused to provide this in writing. Upon realizing the mistake, he inquired about the duty difference with his CHA, who informed him that Anti-Dumping Duty was applicable on import of CPVC from China. Accordingly, the Anti-Dumping Duty had been paid by him. However, he stated that customs duty on the actual value of CPVC had not been paid at that time and shall be paid once the actual assessable value is finalized.
- On being asked, he stated that no personal relationship exists with M/s Dhanashree Chemicals and only business transactions are carried out. M/s

Maruti Impex and M/s Elite Trading and Co. purchase and occasionally sell PVC/Calcium Carbonate to/from M/s Dhanashree Chemicals.

- Details of B/E No. 4369138 dated 06.07.2024 of M/s Dhanashree Chemicals and its other B/Es were perused by him and acknowledged with a dated signature. It was noted that M/s Everun Chemical limited had supplied CPVC to M/s Dhanashree Chemicals at an assessable value of USD @2010 per MT under B/E No. 4369138 dated 06.07.2024.
- On being asked, he stated that the supplier, M/s Everun Chemical Limited, is common, to both M/s Dhanashree Chemicals and his firm. Also, M/s Everun Chemical Limited had been regularly supplying CPVC to M/s Dhanashree Chemicals during 2024. Shri Meet Thakkar, proprietor of M/s Maruti Impex voluntarily accepted that CPVC was mistakenly supplied to his firm under B/E No. 8715870 dated 05.03.2025 and that the value of CPVC at USD @2010 per MT, as supplied to M/s Dhanashree chemical, is accepted for the present consignment as well. Further, he stated that accordingly, customs duty on CPVC at this value shall be paid voluntarily within 10 days.

5.4 The statement of Shri Thakkar Meet Rakesh Kumar, Partner of M/s Elite Trading and Co., was recorded under Section 108 of the Customs Act, 1962, at Gandhidham, Kutch, on 16.08.2025 (RUD No. 09), wherein, inter alia, he stated that

- He stated that his partnership firm, M/s Elite Trading and Company, had obtained an IEC in 2023 and had commenced imports from 2024. All activities related to import and export of the firm M/s Elite Trading and Company were being looked after by both partners.
- On being asked, he stated that two firms were in operation, namely M/s Maruti Impex and M/s Elite Trading and Company. He was the sole proprietor of M/s Maruti Impex and one of the two partners in M/s Elite Trading and Company.
- Further, he stated that total of 24 containers of PVC Resin had been imported by M/s Elite Trading and Company since its inception. Also, he stated that he had communicated with his overseas supplier, and at times, his partner had also spoken with the overseas supplier for the purpose of imports.

- On being asked, he stated his sole overseas supplier had been M/s Everun Chemical Limited, Unit E88, 3/F, Wing Tat Commercial Building, 97 Bonham Strand East, Sheung Wan, Hong Kong. The buyers in India included M/s Dhanashree Chemicals, M/s Sunrise, M/s Tirupati, etc. The details of M/s Everun Chemical Limited had been obtained from M/s Dynamo Plastic Industries, Ahmedabad, a manufacturer of PVC pipes. Thereafter, contact had been established with the overseas supplier through mobile communication.
- Further, he stated that all import documents had been received through courier. Prior to the detention of the present consignment of M/s Maruti Impex, I had no knowledge of the Notification No. 15/2024-Customs (ADD) dated 23.08.2024.
- On being asked, he stated that no consignment of CPVC had ever been imported under the name of M/s Elite Trading and Company since the commencement of its operations. He also stated that the checklists for customs clearance had been approved by him and sent to the CHA via email.
- Further, he stated that 12 MT of CPVC were sold to M/s Dutt Technoplast, Ahmedabad, which had been locally procured from M/s Dhanashree Chemicals, Rajkot. Further he stated that no personal relationship existed with M/s Dhanashree Chemicals; the association had been business oriented in nature, as both M/s Maruti Impex and M/s Elite Trading and Company had purchased PVC and Calcium Carbonate from them, and occasionally sold it as well.

5.5 The Statement of Shri Katharani Krunal Bipinbhai, Partner of M/s Dhanashree Chemicals, was recorded u/s 108 of the Customs Act, 1962 Gandhidham, Kutch, on 27.08.2025 (RUD No. 10), wherein, interalia, he stated that-

- He stated that their partnership firm, M/s Dhanashree Chemicals, was allotted an Importer Exporter Code (IEC) in 2022, and import activities were commenced in the same year. The firm had been jointly managed by him and his father, who was also a partner. All import and export-related operations have been overseen by him. It was confirmed that M/s Dhanashree Chemicals was the only import-export entity operated under his name and that of his family members.

- On being asked, he stated that approximately 20 consignments, consisting of CPVC Resin and Calcium Carbonate (CaCO_3), were imported since the inception of the firm. Calcium Carbonate was imported during the financial years 2022–23, 2023–24, 2024–25, and 2025–26. CPVC Resin was imported during 2024–25 only.
- On being asked, he stated that their overseas suppliers were M/s Thana Group, Vietnam (for Calcium Carbonate) and M/s Everun Chemical Limited, Hong Kong (for CPVC Resin). Further, he stated that the CPVC Resin supplier was identified through an online search. Among the shortlisted companies, M/s Everun Chemical Limited was selected based on favorable reviews. All communications with the supplier were made via mobile, and import-related documents were received via courier.
- On being asked, he stated that there has been no personal relationship with the owners of M/s Maruti Impex, Gandhinagar, and M/s Elite Trading & Co. However, both entities have been buyers of his firm, with whom a business relationship existed. The checklist for import documentation was reviewed and approved by him and subsequently sent to the Customs House Agent (CHA) via email for filing of Bills of Entry.
- He further stated that he was aware of **Notification No. 15/2024-Customs (ADD)**, dated 23.08.2024, regarding the imposition of Anti-Dumping Duty on CPVC Resin imported from China, Korea, and other countries.
- On being asked, he stated that approximately 5–6 consignments of CPVC Resin were imported in the name of M/s Dhanashree Chemicals, all sourced from M/s Everun Chemical Limited, China, at the rate of USD @2010 per MT. Following the implementation of ADD at USD 790 per MT, imports of CPVC became financially unviable due to reduced profit margins. Consequently, the import of CPVC Resin was discontinued. However, trading of CPVC in the domestic market was continued. Local procurement of CPVC Resin was made from M/s Renol Polychem Ltd., Rajkot, Gujarat, M/s Ikonic International, Morbi, Gujarat, M/s YY Wings Trading Pvt. Ltd., Surendranagar, Gujarat etc.

5.6 The Statement of Shri Hasmukh K Rathod, Authorized Representative of CHA M/s ATP & Sons., was recorded under Section 108 of the Customs Act, 1962, on 01.09.2025 (RUD No.11), wherein, interalia, he stated that-

- He stated that his earlier statement dated 12.06.2025 was given voluntarily and to the best of his knowledge and facts available to him at that time.
- On being asked, he stated that no knowledge was held by him regarding the final destination of the goods related to Bill of Entry No. 8715870 dated 05.03.2025. As per the defined responsibilities of a Custom House Agent (CHA), the role was limited to the completion of the “Out of Charge” (OOC) process. Once the OOC was issued, no further involvement or awareness regarding the movement, location, or delivery of the goods of the aforesaid B/E was maintained by them.
- Further, he stated that in the past, assistance was provided in facilitating import clearance procedures for M/s Dhanashree Chemicals. It was informed that M/s Dhanashree Chemicals had introduced M/s Maruti Impex to his agency. Consequently, communications were carried out with both parties, primarily due to this introduction.
- He further stated that Mr. Yogesh Parmar, based in Pipavav, was directly coordinating with both M/s Dhanashree Chemicals and M/s Maruti Impex. In the initial email correspondence, Mr. Meet Bhai had included the email ID of M/s Dhanashree Chemicals in the ‘CC’ field (copy recipient), as a result of which all subsequent email threads were copied to the said email ID of M/s Dhanashree Chemicals. No knowledge or information was possessed by him regarding the intended delivery location of the goods.
- On being asked he stated that previously, 5–6 consignments were cleared by his CHA firm for M/s Maruti Impex. However, no knowledge or confirmation was available to them regarding whether those goods were meant for M/s Dhanashree Chemicals, Rajkot, or any other entity.
- He stated that he was the authorized person representing CHA firm M/s ATP & Sons, handling import/export activities at Mundra Port. He further, stated that no F, G, or H card was held in his name under M/s ATP & Sons. However,

he functioned as an authorized representative of the said firm for CHA-related activities.

5.7 Statement of Shri Thakkar Meet Rakesh Kumar, Proprietor of M/s MarutiImpex, recorded u/s 108 of the Customs Act, 1962 Gandhidham, Kutch, on 01.09.2025 (RUD No. 12), wherein, interalia, he stated that-

- On being asked, he stated that his statement dated 16.08.2025 had been given voluntarily and to the best of his knowledge at that time. He further stated that PVC material had been required by M/s Dhanashree Chemicals, Rajkot and the goods related to Bill of Entry No. 8715870 dated 05.03.2025 were intended to be delivered to M/s Dhanashree Chemicals, Rajkot upon arrival.
- The email correspondence related to the said Bill of Entry no. 8715870 dated 05.03.2025 was duly submitted therewith, bearing his dated signature. An order for the goods which were imported by aforesaid B/E had been placed with M/s Everun Chemical Limited in February- 2025.
- A decision to sell the goods to M/s Dhanashree Chemicals was taken during the second week of March 2025, and the same was communicated to Shri Krunalbhai, Partner of M/s Dhanashree Chemicals, telephonically.
- He further stated that on one or two occasions in the past, consignments intended for M/s Dhanashree Chemicals had been delayed in delivery, leading to concerns being raised by the buyer. Thereafter, it was mutually decided that M/s Dhanashree Chemicals would be kept informed regarding each consignment meant for them.

6. Findings during investigation-

6.1 During the course of the investigation, it was revealed that the importer had declared the goods as "PVC Resin SG-5 / SG-8" in Bill of Entry No. 8715870 dated 05.03.2025, as well as in the accompanying invoice and packing list. However, the Test Reports issued by CRCL, Kandla, conclusively established that the imported material was, in fact, Chlorinated Polyvinyl Chloride (CPVC), and not PVC as declared. This clearly constitutes a case of mis-declaration of goods at the time of import. It is pertinent to note that Notification No. 15/2024–Customs (ADD) dated 23.08.2024

imposes an anti-dumping duty (ADD) of USD @790 per MT specifically on CPVC imported from China.

6.2. With reference to the email dated 19.07.2025 (**RUD No. 13**) from M/s Maruti Impex, the importer had requested a calculation of Anti-Dumping Duty (ADD) at the rate of USD @790 per MT, in accordance with the seizure memo referenced therein. Subsequently, through their letter dated 25.07.2025 (**RUD No. 14**), M/s Maruti Impex conveyed their willingness to pay the ADD at the prescribed rate and requested the Directorate of Revenue Intelligence (DRI) to provide the detailed duty calculation and share it via email. Accordingly, this office prepared the duty calculation at the rate of USD 790 per MT and communicated the same to the importer vide letter dated 31.07.2025 (**RUD No. 15**).

6.3 M/s Maruti Impex has deposited an amount of Rs. 3,75,48,593/- towards Anti-Dumping Duty, which also includes a part payment of Customs Duty through Challan Nos. 2053706865, 1063670436, 4055597120, and 1409998877, all dated 01.08.2025, 4645183317 dated 28.08.2025 and 1152467843 dated 29.08.2025. The party subsequently informed this office of the said payment vide their letter dated 03.08.2025 and 29.08.2025 (**RUD 1No.16**).

6.4. Further, the proprietor of M/s Maruti Impex admitted in his statement dated 16.08.2025 that the goods imported were CPVC, claiming that the import of CPVC in place of PVC occurred inadvertently and that he had since sought clarification from the overseas supplier. However, this post-facto explanation does not absolve the importer of responsibility, as it is the importer's duty to ensure the accuracy of the description and classification of the goods at the time of import. The claim of inadvertence, unsupported by credible evidence, cannot be accepted as a valid ground to waive the liability under the law. Accordingly, the importer has attempted to evade the Anti Dumping Duty (ADD) imposed by Notification No. 15/2024-Customs (ADD), and appropriate action is warranted under the provisions of the Customs Act, 1962.

6.5 In his statement, Shri Meet Thakkar accepted the test reports issued by CRCL, Kandla, and also acknowledged the actual value of the CPVC. He further, stated in his statement dated 16.08.2025 that the supplier, M/s Everun Chemical Limited was common to both M/s Dhanashree Chemicals and his own firm M/s Maruti Impex. Also, M/s Everun Chemical limited had been regularly supplying CPVC to M/s

Dhanashree Chemical during the year 2024. Shri Meet Thakkar, proprietor of M/s Maruti Impex, voluntarily accepted that CPVC was erroneously supplied to his firm under Bill of Entry No. 8715870 dated 05.03.2025. He further stated that M/s Dhanashree Chemicals had access to all information related to import of this Bill of Entry No. 8715870 dated 05.03.2025 consignment through email. Shri Meet Thakkar further confirmed acceptance of the value of CPVC at USD @2010 per MT, as supplied to M/s Dhanashree Chemicals, for the present consignment as well.

7. SEIZURE:

The subject goods imported by M/s Maruti Impex, having a total quantity of 420 MTs with a declared assessable value of Rs. 2,86,62,814/-, and declared as "PVC Resin SG-5 / SG-8" in Bill of Entry No. 8715870 dated 05.03.2025, were found to be mis-declared in terms of description and also found to be evading the anti-dumping duty (ADD) rate of USD 790 per MT specifically applicable to CPVC imported from China, as per Notification No. 15/2024-Customs (ADD) dated 23.08.2024. Further, test reports issued by CRCL Kandla on 30.04.2025, 01.05.2025, and 02.05.2025 conclusively established that the imported goods are in fact CPVC (Chlorinated Polyvinyl Chloride) and not PVC as declared. Thus, the subject goods covered under Bill of Entry No. 8715870 dated 05.03.2025 were placed under seizure under the provisions of Section 110 of the Customs Act, 1962, vide Seizure Memo dated 12.06.2025 (**RUD No. 17**).

8. To Sum up -

8.1 The import of Chlorinated Polyvinyl Chloride (CPVC) attracts Anti-Dumping Duty in accordance with Notification No. 15/2024-Customs (ADD) dated 23.08.2024. In contrast, imports of Polyvinyl Chloride (PVC) are not subject to this additional levy to the same extent. Therefore, any mis-declaration of CPVC as PVC directly results in the unlawful evasion of Anti-Dumping Duty. M/s Maruti Impex filed Bill of Entry No. 8715870 dated 05.03.2025 at Mundra Port, declaring the imported goods as Polyvinyl Chloride (PVC). The consignment originated from China and was supplied by M/s Everun Chemical Limited, China. Based on this declaration, no Anti-Dumping Duty was declared at the time of filing of the said B/E, as PVC does not attract such duty to the same extent. However, this declaration was later found to be incorrect, resulting in the evasion of applicable Anti-Dumping Duty on the actual product imported.

8.2 The representative samples of the consignment were referred to the Central Revenues Control Laboratory (CRCL), Kandla for testing, and as per the CRCL test report, the imported material was conclusively identified as Chlorinated Polyvinyl Chloride (CPVC), not Polyvinyl Chloride (PVC) as falsely declared. This test Report confirms that the goods were misdeclared and misclassified, resulting in the intentional evasion of applicable Anti-Dumping Duty. Further, during the investigation, a statement was recorded of Shri Meet Thakkar, Proprietor of M/s Maruti Impex, wherein he categorically stated that the consignment was intended for M/s Dhanashree Chemicals, Rajkot. This testimony establishes a clear commercial and operational nexus between M/s Maruti Impex, the importer on record, and M/s Dhanashree Chemicals, the actual recipient and beneficiary of the mis-declared consignment.

8.3 In previous transactions, it has been observed that M/s Dhanashree Chemicals has consistently procured imported goods from M/s Maruti Impex, establishing a pattern of regular commercial dealings between the two entities. This relationship is further corroborated by the statement of the proprietor of M/s Maruti Impex, who confirmed that the present consignment was also intended for delivery to M/s Dhanashree Chemical. This not only reinforces the existence of a sustained business arrangement but also clearly indicates that M/s Dhanashree Chemical was the intended beneficiary of the mis-declared consignment, thereby implicating both parties in attempt to evade Anti-Dumping Duty.

8.4 The involvement of two separate entities M/s Maruti Impex, acting as the importer and beneficiary, and M/s Dhanashree Chemical, as the other beneficiary clearly indicates a coordinated arrangement and will-ful collusion to mis-declare the imported goods as PVC instead of CPVC, with the specific intent to evade the applicable Anti-Dumping Duty, thereby causing a significant loss to the public exchequer. The mis-declaration of CPVC as PVC was not an inadvertent error but a calculated act of evasion, as evidenced by the conclusive CRCL test report, the incriminating statement of Shri Meet Thakkar, and the established commercial relationship between the two firms. Collectively, these facts constitute compelling evidence of wilful mis-declaration and fraudulent intent. It is evident that M/s Maruti Impex, in collusion with M/s Dhanashree Chemicals, misdeclared and misclassified

the goods with the intent to evade payment of Anti-Dumping Duty as well as other applicable duties, thereby contravening the provisions of the Customs Act, 1962.

8.5 During the investigation , M/s Maruti Impex has deposited an amount of Rs.4,85,61,069/- towards Anti-Dumping Duty, as well as payment of Customs Duty through Challan Nos. 2053706865, 1063670436, 4055597120, and 1409998877, all dated 01.08.2025, 4645183317 dated 28.08.2025 and 1152467843 dated 29.08.2025. The party subsequently informed the said payments vide their letter dated 03.08.2025 and 29.08.2025 through e-mail.

9. Rejection of transaction value of the imported goods and determination of the value of the import goods-

9.1 As mentioned in the forgoing paras, M/s. Maruti Impex has imported one import consignment at Mundra port which was examined by the officers of DRI at Mundra Port under Panchnama dated 25/26.27.03.2025. During examination of goods, the total 420 MTs of CPVC were found in the 15 Containers covered under B/E no. 8715870 dated 05.03.2025. It is noticed that total declared assessable value of the subject goods was Rs. 2,86,62,814/- (Two Crores eighty six Lakhs sixty two thousand eight hundred fourteen).

9.2 Further, the proprietor admitted in his statement dated 16.08.2025 that the goods imported were CPVC, claiming that the import of CPVC in place of PVC occurred inadvertently and that he has since sought clarification from the overseas supplier. The supplier admitted to the error and stated that CPVC was sent mistakenly instead of PVC, but refused to provide this in writing. Upon realizing the mistake, he inquired about the duty difference with his CHA, who informed him that Anti-Dumping Duty was applicable on import of CPVC. However, this post-facto explanation does not absolve the importer of responsibility, as it is the importer's duty to ensure the accuracy of the description and classification of the goods at the time of import. The claim of inadvertence, being unsupported by any credible evidence, cannot be accepted as a valid ground to waive the liability under the law. The importer's own statement confirms that the goods imported under the said Bill of Entry were, in fact, CPVC, albeit mistakenly.

9.3 The proprietor of M/s Maruti Impex further stated that he would pay the duty on actual value of the goods once it is determined. This admission clearly establishes

that the value declared in the Bill of Entry is lower than the actual assessable value. Moreover, during the course of investigation and based on the laboratory test reports issued by CRCL, Kandla, the goods were confirmed to be CPVC resin instead of PVC resin. Consequently, the declared value appears to be highly undervalued in comparison to the actual nature and classification of the goods.

9.4 In view of the above, the value declared by the importer in the corresponding Bill of Entry and invoice did not appear to be the true transaction value under the provisions of Section 14 of the Customs Act, 1962 read with the provisions of the Customs Valuation (determination of Value of Imported Goods) Rules, 2007 and thus the same appears liable to be rejected in terms of Rule 12 of CVR, 2007. The value is required to be re-determined by sequentially proceeding in terms of Rules 4 to 9 of CVR, 2007.

3. Determination of the method of valuation-

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

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

Provided that -

(a) there are no restrictions as to the disposition or use of the goods by the buyer other than restrictions which -

(i) are imposed or required by law or by the public authorities in India; or

(ii) limit the geographical area in which the goods may be resold; or

(iii) do not substantially affect the value of the goods;

(b) the sale or price is not subject to some condition or consideration for which a value cannot be determined in respect of the goods being valued;

(c) no part of the proceeds of any subsequent resale, disposal or use of the goods by the buyer will accrue directly or indirectly to the seller, unless an appropriate adjustment can be made in accordance with the provisions of rule 10 of these rules; and

(d) the buyer and seller are not related, or where the buyer and seller are related, that transaction value is acceptable for customs purposes under the provisions of sub-rule (3) below.

(3) (a) Where the buyer and seller are related, the transaction value shall be accepted provided that the examination of the circumstances of the sale of the imported goods indicate that the relationship did not influence the price.

(b) In a sale between related persons, the transaction value shall be accepted, whenever the importer demonstrates that the declared value of the goods being valued, closely approximates to one of the following values ascertained at or about the same time.

(i) the transaction value of identical goods, or of similar goods, in sales to unrelated buyers in India;

(ii) the deductive value for identical goods or similar goods;

(iii) the computed value for identical goods or similar goods;

Provided that in applying the values used for comparison, due account shall be taken of demonstrated difference in commercial levels, quantity levels, adjustments in accordance with the provisions of rule 10 and cost incurred by the seller in sales in which he and the buyer are not related;

(c) substitute values shall not be established under the provisions of clause (b) of this sub-rule.

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

4. Transaction value of identical goods. -

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

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

(b) In applying this rule, the transaction value of identical goods in a sale at the same commercial level and in substantially the same quantity as the goods being valued shall be used to determine the value of imported goods.

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

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

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

Rule 5 (Transaction value of similar goods).-

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

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

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

Further, as per Rule 6 of the CVR, 2007, if the value cannot be determined under Rule 3, 4 & 5, then the value shall be determined under Rule 7 of CVR, 2007.

Rule 7 of the CVR, 2007, stipulates that:-

(1) Subject to the provisions of rule 3, if the goods being valued or identical or similar imported goods are sold in India, in the condition as imported at or about the time at which the declaration for determination of value is presented, the value of imported goods shall be based on the unit price at which the imported goods or identical or similar imported goods are sold in the greatest aggregate quantity to persons who are not related to the sellers in India, subject to the following deductions :-

(i) either the commission usually paid or agreed to be paid or the additions usually made for profits and general expenses in connection with sales in India of imported goods of the same class or kind;

(ii) the usual costs of transport and insurance and associated costs incurred within India;

(iii) the customs duties and other taxes payable in India by reason of importation or sale of the goods.

(2) If neither the imported goods nor identical nor similar imported goods are sold at or about the same time of importation of the goods being valued, the value of imported goods shall, subject otherwise to the provisions of sub-rule (1), be based on the unit price at which the imported goods or identical or similar imported

goods are sold in India, at the earliest date after importation but before the expiry of ninety days after such importation.

(3) (a) If neither the imported goods nor identical nor similar imported goods are sold in India in the condition as imported, then, the value shall be based on the unit price at which the imported goods, after further processing, are sold in the greatest aggregate quantity to persons who are not related to the seller in India.

(b) In such determination, due allowance shall be made for the value added by processing and the deductions provided for in items (i) to (iii) of sub-rule (1).

Rule 8 of the CVR, 2007, stipulates that:-

Subject to the provisions of rule 3, the value of imported goods shall be based on a computed value, which shall consist of the sum of:-

(a) the cost or value of materials and fabrication or other processing employed in producing the imported goods;

(b) an amount for profit and general expenses equal to that usually reflected in sales of goods of the same class or kind as the goods being valued which are made by producers in the country of exportation for export to India;

(c) the cost or value of all other expenses under sub-rule (2) of rule 10.

Rule 9 of the CVR, 2007, stipulates that:-

(1) Subject to the provisions of rule 3, where the value of imported goods cannot be determined under the provisions of any of the preceding rules, the value shall be determined using reasonable means consistent with the principles and general provisions of these rules and on the basis of data available in India;

Provided that the value so determined shall not exceed the price at which such or like goods are ordinarily sold or offered for sale for delivery at the time and place of importation in the course of international trade, when the seller or buyer has no interest in the business of other and price is the sole consideration for the sale or offer for sale.

(2) No value shall be determined under the provisions of" this rule on the basis of

—

(i) the selling price in India of the goods produced in India;

(ii) a system which provides for the acceptance for customs purposes of the highest of the two alternative values;

(iii) the price of the goods on the domestic market of the country of exportation; (iv) the cost of production other than computed values which have been determined for identical or similar goods in accordance with the provisions of rule 8;

(v) the price of the goods for the export to a country other than India;

(vi) minimum customs values; or

(vii) arbitrary or fictitious values.

9.5 Efforts were made to find out the correct assessable value of the imported goods.

It was observed that the imported goods were found in different description, specification, so, it was possible to find and compare the same with other goods having identical/similar description, and Country of Origin. As the import data extracted with respect to imports was general in nature and data for imports of identical/similar goods from same supplier was available/found, therefore, the value could be determined under Rules 4 and 5 of CVR, 2007.Hence the value is to be determined in terms of Rule 4 and 5 of CVR, 2007 of said rules.

9.6 The details of Bill of Entry No. 4369138 dated 06.07.2024 (**RUD No.18**), filed by M/s Dhanashree Chemicals, along with their other Bills of Entry, have been duly

verified. It has been observed that M/s Everun Chemical Limited supplied CPVC to M/s Dhanashree Chemicals under the aforementioned Bill of Entry at an assessable value of USD @2010 per MT. Further, investigation has revealed that M/s Maruti Impex maintains a business relationship with both M/s Everun Chemical Limited (the overseas supplier) and M/s Dhanashree Chemicals. The supplier, M/s Everun Chemical Limited, has been consistently supplying CPVC to M/s Dhanashree Chemicals throughout the year 2024.

9.7 Given that the present consignment, covered under Bill of Entry No. 8715870 dated 05.03.2025, has also been supplied by M/s Everun Chemical Limited, the latest value of identical/similar goods i.e., CPVC sold to M/s Dhanashree Chemicals at USD @2010 per MT is relevant for determining the assessable value of the current import. Accordingly, in terms of Rule 4 and Rule 5 of the Customs Valuation (Determination of Value of Imported Goods) Rules, 2007 (CVR, 2007), the said value should be adopted for the present consignment.

10. Liability of imported goods for confiscation

10.1 In view of facts of investigation narrated in foregoing paras, it appears that Shri Thakkar Meet Rakesh Kumar, the Proprietor of M/s Maruti Impex had imported the CPVC by mis declaring their description and value thereof. It was noticed that the goods were declared as PVC Resin SG-5 / SG-8", while the actual imported goods were CPVC which were found undeclared in the import consignment. The proprietor of M/s Maruti Impex admitted in his statement dated 16.08.2025 that the goods imported were CPVC, claiming that the import of CPVC in place of PVC occurred inadvertently and that he has since sought clarification from the overseas supplier. The supplier admitted to the error and stated that CPVC was sent mistakenly instead of PVC, but refused to provide this in writing. Moreover, during the course of investigation and based on the laboratory test reports issued by CRCL, Kandla, the goods were confirmed to be CPVC instead of PVC. Consequently, the declared value appears to be highly undervalued in comparison to the actual nature and classification of the goods

10.2 Further, the details of Bill of Entry No. 4369138 dated 06.07.2024, filed by M/s Dhanashree Chemicals, along with its other Bills of Entry, were verified. It was

observed that M/s Everun Chemical Limited had supplied CPVC to M/s Dhanashree Chemicals under the said Bill of Entry at an assessable value of USD @2010 per MT.

10.3 It is also noted that M/s Maruti Impex maintains a business relationship with both M/s Everun Chemical Limited and M/s Dhanashree Chemicals. The overseas supplier, M/s Everun Chemical Limited, is common to both M/s Maruti Impex and M/s Dhanashree Chemicals and M/s Everun Chemical Limited regularly sold CPVC to M/s Dhanashree Chemicals during the year 2024.

10.4 Accordingly, the latest value of identical/similar goods i.e., CPVC sold by M/s Everun Chemical Limited to M/s Dhanashree Chemicals at @USD @2010 per MT should be adopted for valuation of the goods imported by M/s Maruti Impex under Bill of Entry No. 8715870 dated 05.03.2025.

10.5 Therefore, at @USD @2010 per MT, the actual assessable value of the goods is Rs.7,40,78,550/- (Rupees Seven Crore Forty Lakh Seventy-Eight Thousand Five Hundred Fifty Only), as against the declared value of Rs.2,86,62,814/- (Rupees Two Crore Eighty-Six Lakh Sixty-Two Thousand Eight Hundred Fourteen Only). In accordance with Notification No. 15/2024 dated 23.08.2024, the applicable Anti-Dumping Duty at the rate of USD @790 per MT amounts to Rs.2,91,15,450/- (Rupees Two Crore Ninety-One Lakh Fifteen Thousand Four Hundred Fifty Only).

10.6 In view of the above, it appears that the importer has mis-declared the description and value of the imported goods with the intent to evade the applicable Anti-Dumping Duty and Customs duty. Accordingly, the subject goods appear to be liable for confiscation under Section 111(f), 111(l), and 111(m) of the Customs Act, 1962.

11. Demand of Customs Duty on the subject goods:-

11.1. During investigation and through Lab Test reports of CRCL Kandla for the import consignment of M/s. Maruti Impex covered under Bill of Entry no. 8715870 dated 05.03.2025 it was revealed that the imported goods were CPVC. The goods were in total 420 MTs having declared assessable value of Rs. 2,86,62,814/- (Two Crores eighty six Lakhs sixty two thousands eight hundred fourteen). The declared customs duty by the importer in the Bill of Entry was Rs.79,49,631/-. However, it was noticed that M/s. Maruti Impex in order to evade the applicable Customs Duty

and also Anti-Dumping Duty grossly mis-declared the description and value of the goods whereas the appropriate assessable value of the subject goods comes to Rs.7,40,78,550/- (420MTs x @2010 per MTs x Exchange rate @ 87.75).

11.2 In this way, the applicable Anti-Dumping Duty and Customs duty comes to Rs. 4,96,57,432/- (Anti-Dumping Duty- Rs.2,91,15,450/- + Customs Duty- Rs.2,05,41,982/-)(Rs. Four Crores Ninety six Lakhs Fifty Seven thousands Four Hundred thirty Two). Therefore, it appears that the importer has intended to evade Anti-Dumping Duty and as well as Customs duty of Total- **Rs. 4,96,57,432/-** by way of mis-declaration and undervaluation.

Table-3

Total Weigh of Goods (in MTs.)	Anti-Dumping Duty @790USD Per MT	Exchange Rate	Total Anti-Dumping Duty (inRs.)
420	331800 USD	@ 87.75	2,91,15,450/-

Table-4

Total Declared assessable value (in Rs.)	Total Declared Duty (in Rs.)	Appropriate Assessable value @2010 USD Per MT (420*@2010*87.75) (in Rs.)	Appropriate applicable Customs duty (BCD+IGST+S WC) @27.73 % of Assessable Value (in Rs.)
2,86,62,814/-	79,49,631/-	7,40,78,550/-	2,05,41,982/-

12. Payment of differential duty during investigation-

12.1 M/s Maruti Impex has emailed dated 19.07.2024(**RUD No.19**) wherein it was conveyed that he had noted from the seizure memo that an Anti-dumping duty of USD 790 per MT is applicable to the imported goods. Further he requested to share the detailed calculation for this duty. Further, he requested vide his letter dated 25.07.2025 that he is ready to pay anti-dumping duty @790USD per MT. Further, this office has issued a letter dated 31.07.2025 and provided the Anti-Dumping Duty calculation of total Rs. 2,91,15,450/- and also informed that the final duty calculation will be ascertained in due course.

12.2 In response to the above said letter, M/s Maruti Impex paid the applicable Anti Dumping Duty and part Customs duty totally amounting to Rs. 3,75,48,593/- (Rs. Three Crores Seventy Five Lakhs forty eight thousands five hundred Ninety three) and informed vide letter dated 03.08.2025 and also submitted E-payment Challan No. 2053706865, 1063670436, 4055597120, 1409998877 all dated 01.08.2025 (**RUD No. 20**).

12.3 Further, Shri Thakkar Meet Rakesh kumar stated in his statement dated 16.08.2025 that he will pay voluntarily the Customs duty on actual assessable value i.e. @2010USD Per MT within 10 days. Further, he informed vide his letter dated 29.08.2025 (that he had paid the Customs Duty Rs. 55,00,000/- vide E-payment Challan no. 4645183317 dated 28.08.2025 and Rs. 55,12,476/- vide E-payment Challan no. 1152467843 dated 29.08.2025 (**RUD No.21**). Accordingly, the total paid Anti-Dumping Duty as well as applicable Customs Duty is **Rs.4,85,61,069/-** as on date.

12.4 The details of the total paid Anti-Dumping Duty and Customs Duty, as on date, are as under-

Table-5

Sr. No.	Number of Challan and dated	Amount paid in Rs.	Informed vide letter dated	
01	2053706865 dated 01.08.2025	8433143/-	03.08.2 025	RU D No. 22
02	1063670436 dated 01.08.2025	9115450/-		
03	4055597120 dated 01.08.2025	10000000/-		
04	1409998877 dated 01.08.2025	10000000/-		
05	4645183317 dated 28.08.2025	5500000/-		
06	1152467843 dated 29.08.2025	5512476/-		

13. SHOW CAUSE-

13.1. Accordingly, M/s Maruti Impex, C-203, Jay Yogeshwar Society, Kudasan, Gandhinagar, Gujarat-382421 (IEC No. AVKPT5978P), were called upon to show cause vide SCN No. 20/2025 26/COMM/N.S./Adjn/MCH dated 17.09.2025 as to why:-

- (i) The declared assessable value of **Rs. 2,86,62,814/-** of the subject goods covered under B/E No. 8715870 dated 05.03.2025, should not be rejected under Rule 12 of the Customs Valuation (Determination of value of imported goods) Rules, 2007

and the same be re-determined as **Rs. 7,40,78,550/-** under Rule 4 and 5 of Customs Valuation (Determination of value of imported goods) Rules, 2007.

- (ii) Total **quantity** 420 MTs Of goods i.e. CPVC covered under B/E No. 8715870 dated 05.03.2025, should not be held liable for confiscation under Section 111(f), 111(l) and 111(m) of the Customs Act, 1962.
- (iii) Total Anti-Dumping Duty as well as Customs Duty of **Rs. 4,96,57,432/-** (Anti-Dumping Duty- Rs. 2,91,15,450/- + Customs Duty- Rs.2,05,41,982/-)(Rs. Four Crores Ninety six Lakhs Fifty Seven thousands Four Hundred thirty Two) in place of declared Customs duty of Rs. 79,49,631/- on the subject goods having total quantity 420 MTS of goods i.e. CPVC covered under the Bill of Entry No.8715870 dated 05.03.2025 should not be demanded under Section **28(4)** of the Customs Act, 1962 along with applicable interest under Section **28AA** of the Customs Act, 1962, if applicable.
- (iv) The amount of Rs.4,85,61,069 /-(Four Crores Eighty Five lakhs sixty one thousand Sixty nine) paid by the importer vide E-payment Challan No. 2053706865, 1063670436, 4055597120, 1409998877 all dated 01.08.2025, 4645183317 dated 28.08.2025 and 1152467843 dated 29.08.2025 should not be appropriated against the demand of applicable Anti -Dumping Duty as well as Customs duty.
- (v) Penalty under Section 112(a) and/or 112(b) of the Customs Act, 1962 should not be imposed on M/s Maruti Impex, C-203, Jay Yogeshwar Society, Kudasan, Gandhinagar, Gujarat-382421 for the reasons mentioned above
- (vi) Penalty under Section 114A of the Customs Act, 1962 should not be imposed on M/s Maruti Impex, C-203, Jay Yogeshwar Society, Kudasan, Gandhinagar, Gujarat-382421 for the reasons mentioned above.

13.2. Further, M/s Dhanashree Chemicals, Patel Pan, Umiya Chowk, Umiya Park, Near Navin Nagar, Jalaram Plot 2, Rajkot, Gujarat-360007 were also called upon to show cause as to why penalty should not be imposed on M/s Dhanashree Chemicals, under Section 112(a) and/or 112(b), of the Customs Act, 1962.

Payment made by the importer under Section 28(5):

14. In response to the Show Cause Notice dated 17.09.2025, M/s. Maruti Impex vide letter dated 12.10.2025 (RUD 2) informed that they have discharged the duty

demanded along with applicable interest and penalty @15% within thirty days of receipt of the SCN, invoking the provisions of Section 28(5) of the Customs Act, 1962. The importer enclosed copies of challans evidencing payment of Anti-Dumping Duty, Customs Duty, interest and penalty. Accordingly, M/s. Maruti Impex vide letter dated 12.10.2025 requested for conclusion of proceedings under 28(6) of the Customs Act, 1962. Further, M/s. Dhanashree Chemicals (Co-noticee) vide letters dated 24.11.2025 and 09.12.2025 also requested for conclusion of proceedings under Section 28(6) of the Customs Act, 1962.

CORRIGENDUM/ADDENDUM-

15. The office of DRI vide letter dated 13.11.2025 informed that the differential duty was inadvertently calculated to be equal to Rs. 4,96,57,432/- whereas the actual total differential duty comes out to be Rs. 4,69,52,286/-. Accordingly, a corrigendum/addendum dated 05.12.2025 was issued. The details of Corrigendum/Addendum are reproduced verbatim:-

“In the Show Cause Notice No. 20/2025-26/COMM./N.S/Adjn/MCH dated 17.09.2025 issued by Commissioner, Custom House Mundra, due to typographical error, the following amendments are made:-

i. At the Page Number 33 of 42, in paragraph no. 12.2,

for

*In this way, the applicable Anti-Dumping Duty and Customs duty comes to Rs. 4,96,57,432/- (Anti-Dumping Duty- Rs.2,91,15,450/- + Customs Duty- Rs.2,05,41,982/-) (Rs. Four Crores Ninety six Lakhs Fifty Seven thousands Four Hundred thirty Two). Therefore, it appears that the importer has intended to evade Anti-Dumping Duty and as well as Customs duty of Total- **Rs. 4,96,57,432/-** by way of mis-declaration and undervaluation.*

Table-3

Total Weight of Goods (in MTs.)	Anti-Dumping Duty @790USD Per MT	Exchange Rate	Total Anti-Dumping Duty (in Rs.)

420	331800 USD	@ 87.75	2,91,15,450/-
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Table-4

Total Declared assessable value (in Rs.)	Total Declared Duty (in Rs.)	Appropriate Assessable value @2010 USD Per MT (420*@2010*87.75) (in Rs.)	Appropriate applicable Customs duty (BCD+IGST+SWC) @27.73 % of Assessable Value (in Rs.)
2,86,62,814/-	79,49,631/-	7,40,78,550/-	2,05,41,982/-

May be Read as-

*In this way, the applicable Anti-Dumping Duty and Customs duty comes to Rs. 5,49,01,917/- (Anti-Dumping Duty- Rs.2,91,15,450/- + Customs Duty- Rs.2,57,86,467/-)(Rs. Five Crores Forty Nine Lakhs One thousand Nine Hundred and Seventeen). However, the importer has paid the duty amounting to Rs. 79,49,631/- as declared in the Bill of Entry filed by them, therefore, it appears that the importer has intended to evade Anti-Dumping Duty and as well as Customs duty amounting to **Rs. 4,69,52,286/-**by way of mis-declaration and undervaluation.*

Table-3

Total Weight of Goods (in MTs.)	Anti-Dumping Duty @790USD Per MT	Exchange Rate	Total Anti-Dumping Duty (inRs.)
420	331800 USD	@ 87.75	2,91,15,450/-

Table-4

	Assessable Value	BCD paid/payable@7.5%	SWS payable@7.5%	ADD payable (790*420 MT) (Ex rate=87.75)	Total IGST	Total Duty declared/payable
As declared/paid in Bill of Entry	28662814	2149711	214971	0	5584949	7949631
Redetermine d value/Duty	74078550	5555891	555589	29115450	19674986	54901917
Differential Duty/Value	45415736	3406180	340618	29115450	14090037	46952286

(ii) In Paragraph Number 14.1 and 14.2, the amount of Rs. 2,05,41,982/- may be read as Rs. 2,57,86,467/-

(iii) At the page Number 39 of 42, in paragraph no. 15.1(iii)-

For-

(iii) Total Anti-Dumping Duty as well as Customs Duty of **Rs. 4,96,57,432/-** (Anti-Dumping Duty- Rs. 2,91,15,450/- + Customs Duty- Rs.2,05,41,982/-) (Rs. Four Crores Ninety six Lakhs Fifty Seven thousands Four Hundred thirty Two) in place of declared Customs duty of Rs. 79,49,631/- on the subject goods having total quantity 420 MTS of goods i.e. CPVC covered under the Bill of Entry No.8715870 dated 05.03.2025 should not be demanded under Section **28(4)** of the Customs Act, 1962 along with applicable interest under Section **28AA** of the Customs Act, 1962, if applicable.

May be read as-

(iii) Total Differential duties of Customs of Rs. 4,69,52,286/- (Anti-Dumping Duty- Rs. 2,91,15,450/- + Other Customs Duty- Rs.1,78,36,836/-) (Rs. Four Crores Sixty Nine Lakhs Fifty Two thousands Two Hundred and Eighty Six only) on the subject goods having total quantity 420 MTS of goods i.e. CPVC covered under the Bill of Entry No.8715870 dated 05.03.2025 should

not be demanded under Section 28(4) of the Customs Act, 1962 along with applicable interest under Section 28AA of the Customs Act, 1962, if applicable.”

SUBMISSION-

16. In pursuance of SCN dated 17.09.2025 and Corrigendum dated 05.12.2025, the importer M/s. Maruti Impex vide letters/submissions dated 12.10.2025 and 09.12.2025 submitted that they have paid the total amount of differential duty, interest at the applicable rate and penalty @15% of the differential duty and requested for conclusion of proceedings under Section 28(6) of the Customs Act, 1962. Further, M/s. Dhanashree Chemicals, co-noticee, vide letter dated 24.11.2025 also requested for conclusion of proceedings under Section 28(6) of the Customs Act, 1962. Moreover, both the notices have requested for waiver of personal hearing in the matter.

DISCUSSION AND FINDINGS-

17. I have carefully gone through the Show Cause Notice dated 17.09.2025, Corrigendum dated 05.12.2025, submissions filed by both the noticees and all the evidences placed on record.

18. Intelligence was gathered by the Directorate of Revenue Intelligence (DRI) that M/s Maruti Impex, Gandhinagar, was engaged in mis-declaring Chlorinated Polyvinyl Chloride (CPVC) resin as Polyvinyl Chloride (PVC) resin with intent to evade Anti-Dumping Duty imposed vide Notification No. 15/2024-Cus (ADD) dated 23.08.2024. Acting on intelligence, DRI intercepted Bill of Entry No. 8715870 dated 05.03.2025, filed at Mundra Port, covering 15 containers declared as *PVC Resin SG-5/SG-8* valued at ₹2,86,52,813.56. The consignment was placed on hold on 22.03.2025 and subsequently examined on 26–27 March 2025 at Bharat CFS Zone, Adani Port, Mundra, where representative samples were drawn in the presence of the Customs Broker and forwarded to Central Revenue Control Laboratory (CRCL), Kandla for scientific analysis. The CRCL, Kandla, through test reports issued on 30.04.2025, 01.05.2025, and 02.05.2025, confirmed that all 39 samples contained CPVC, establishing misdeclaration. In statements recorded under Section 108 of the Customs Act, 1962, Shri Thakkar Meet Rakesh Kumar, Proprietor of M/s Maruti Impex stated that the foreign supplier, M/s Everun Chemical Limited, China, inadvertently sent CPVC and accepted the applicable assessable value of USD

@2010/MT, based on contemporaneous import price data pertaining to M/s Dhanashree Chemicals and agreed to pay applicable Custom duties and paid a sum of Rs. 4,85,61,069/- during the investigation, the details of which are reproduced below:-

Sr. No.	Number of Challan and dated	Amount paid in Rs.	Informed vide letter dated	
01	2053706865 dated 01.08.2025	8433143/-	03.08.2 025	RU D No. 22
02	1063670436 dated 01.08.2025	9115450/-		
03	4055597120 dated 01.08.2025	10000000/-		
04	1409998877 dated 01.08.2025	10000000/-		
05	4645183317 dated 28.08.2025	5500000/-		
06	1152467843 dated 29.08.2025	5512476/-		
	Total	4,85,61,069/-		

19. It is observed that the importer has admitted to the mis-declaration alleged in the Show Cause Notice and, vide their letter dated 09.12.2025, informed that they have deposited the differential duty amount of Rs. 4,69,52,286/- together with the applicable interest of Rs. 31,95,800/- and has also paid penalty of Rs. 70,42,843/- at the rate of fifteen percent of the duty, as prescribed under Section 28(5) of the Customs Act, 1962, (totally amounting to Rs.5,71,90,929). They have requested that the proceedings be concluded in terms of Section 28(6)(i) of the said Act. The details of payment made by the importer are reproduced below:-

Sl.	Challan No.	Date of Challan	Amount paid through Challan(Rs.)
1	1063670436	01.08.2025	9115450
2	4055597120	01.08.2025	10000000
3	1409998877	01.08.2025	10000000
4	4645183317	28.08.2025	5500000
5	1152467843	29.08.2025	5512476
6	1888372037	10.10.2025	7284161
7	1407282740	11.10.2025	72631
8	2008866526	09.12.2025	9706211
		Total	57190929

20. As mandated under Section 28(6) of the Customs Act, 1962, the proper officer is required to determine the duty payable under Section 28(4) together with the interest leviable under Section 28AA. Upon such determination, the proper officer is required to ascertain whether the duty, interest and penalty at the rate of fifteen percent have been discharged in full. Where the entire liability stands paid, the proceedings are deemed to be concluded in terms of Section 28(6)(i) of the Customs

Act, 1962. Accordingly, I proceed to determine the duty payable under section 28(4), interest payable under section 28AA and penalty @15% of the said duty and whether such amount has been paid by the importer under section 28(5) of the customs act, 1962-

21. The Show cause notice dated 17.09.2025 read with Corrigendum dated 05.12.2025 proposes recovery of differential duty of Rs. 4,69,52,286/- (Total duty leviable amounting to Rs. 5,49,01,917/-(minus) Total duty declared and paid amounting to Rs. 79,49,631/-) alongwith interest and penalties. The details of differential duty are given below:-

	Assessable Value	BCD paid/payable@7.5%	SWS payable @7.5%	ADD payable (790*420 MT) (Ex rate=87.75)	Total IGST	Total Duty declared/payable
As declared/paid in Bill of Entry	28662814	2149711	214971	0	5584949	7949631
Redetermined value/Duty	74078550	5555891	555589	29115450	19674986	54901917
Differential Duty/Value	45415736	3406180	340618	29115450	14090037	46952286

22. Thus, the differential duty under Section 28(4) is determined as Rs. 4,69,52,286/-. Further the amount of interest and penalty payable are determined as given below:-

Sl.	Differential duty	Challan No.	Date of BoE	Date of Challan	No. of Days	Amount paid through Challan(Rs.)	Interest on late payment of duty	Remarks
(a)	(b)	(c)		(d)		(e)		(f)
1	29115450	1063670436	05.03.2025	01.08.2025	149	9115450	558165.23	Anti-dumping duty
		4055597120	05.03.2025	01.08.2025	149	10000000	612328.77	
		1409998877	05.03.2025	01.08.2025	149	10000000	612328.77	
2	17836836	4645183317	05.03.2025	28.08.2025	176	5500000	397808.22	Amount equal to the other duties payable
		1152467843	05.03.2025	29.08.2025	177	5512476	400975.99	
		1888372037	05.03.2025	10.10.2025	219	6824360	614192.40	
Total	46952286					46952286	3195799.37	

Total Differential duty	46952286
Total Interest	3195800
Penalty @ 15% of Rs. 4,69,52,286/-	7042843
Total Amount payable under Section 28(5) of the Customs Act, 1962	57190929

23. Thus, the total amount (Duty+Interest+Penalty@15%) payable is determined as Rs. 5,71,90,929/- and M/s. Maruti Impex has paid the amount of Rs. 5,71,90,929/- under Section 28(5) of the Customs Act, 1962, as discussed in Para 19 above. Since the importer has voluntarily paid the amount of differential duty, interest at the applicable rate and penalty @15%, totally amounting to Rs.5,71,90,929/-under Section 28(5) of the Customs Act, 1962, the proceedings, initiated against M/s. Maruti Impex and M/s. Dhanashree Chemicals as a co-noticee, are deemed to be concluded in terms of Section 28(6)(i) of the Customs Act, 1962.

CONFISCATION OF GOODS-

24. I find that the subject goods covered under Bill of Entry No. 8715870 dated 05.03.2025 were placed under seizure vide Seizure Memo dated 12.06.2025. Since the investigation has established that the importer mis-declared the goods as PVC Resin, the goods liable to confiscation under Section 111(f), 111(l) and 111(m) of the Customs Act, 1962, but first proviso to Section 125(1) of the Customs Act, 1962 provides that where the proceedings are deemed to be concluded under the proviso to sub-section (2) of section 28 or under clause (i) of sub-section (6) of that section in respect of the goods which are not prohibited or restricted, no such fine shall be imposed. Since the goods are neither prohibited nor restricted and proceedings have been deemed to be concluded under Section 28(6)(i) of the Customs Act, 1962, redemption fine is not imposable.

25. Thus, I hereby pass the following order:-

ORDER-

The proceedings, initiated vide SCN No. 20/2025-26/COMM./N.S/Adjn/MCH dated 17.09.2025 read with Corrigendum dated 05.12.2025, against M/s. Maruti Impex and M/s. Dhanashree Chemicals are hereby deemed concluded in terms of Section 28(6)(i) of the Customs Act, 1962.

26. This order is issued without prejudice to any other action that can be taken against the importer or any other person under this Act or any other law for the time being in force.

(Nitin Saini)

Commissioner of Customs

To,

1- M/s Maruti Impex, C-203, Jay Yogeshwar Society, Kudasan, Gandhinagar, Gujarat-382421 (IEC No. AVKPT5978P) (email- marutiimpex1212@gmail.com, meetthakkar6296@gmail.com).

2- M/s Dhanashree Chemicals, Patel Pan, Umiya chowk, Umiya park, near Navin Nagar, Jalaram plot 2, Rajkot, Gujarat-360007(IEC No. AATFD2807K)(email- dhanashreechemicals@gmail.com).

Copy To-

1. The Deputy Director, DRI, Gandhidham Regional Unit, Gandhidham.
2. The Assistant/Deputy Commissioner (Group-II), Customs Mundra.
3. The Superintendent (EDI) for uploading on the website <http://gujaratcustoms.gov.in/> in terms of Section 153(1)(e) of Customs Act, 1962.
4. Guard File.