

	<p>कार्यालय: प्रधान आयुक्त सीमा शुल्क, मुन्द्रा, सीमा शुल्क भवन, मुन्द्रा बंदरगाह, कच्छ, गुजरात- 370421</p> <p>OFFICE OF THE PRINCIPAL COMMISSIONER/COMMISSIONER OF CUSTOMS, CUSTOM HOUSE, MUNDRA PORT, KUTCH, GUJARAT-370421</p> <p>PHONE:02838-271426/271423 FAX:02838-271425</p> <p>Email: adj-mundra@gov.in</p>	 <p>आज़ादी का अमृत महोत्सव</p>
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DIN:- 20260371MO00000BE07

Show Cause Notice No.: 53/2025-26/COMM/N.S./Adjn/MCH

SHOW CAUSE NOTICE

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

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

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

1.2 Further, on the basis of the designated authority's final findings issued vide notification No. 6/3/2019-DGTR, dated 19.02.2020, and in exercise of the powers conferred by sub-sections (1) and (5) of section 9A of the said Customs Tariff Act, read with rules 18 and 20 of

the Customs Tariff (Identification, Assessment and Collection of Anti-dumping Duty on Dumped Articles and for Determination of Injury) Rules, 1995, the Central Government imposed a definitive anti-dumping duty on *Chlorinated Polyvinyl Chloride Resin (CPVC) - whether or not further processed into compound*, falling under CTH 3904, originating in or exported from China PR & Korea RP, vide Notification No. 05/2020-Customs (ADD) dated 07.03.2020 (**RUD-1**)

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

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

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

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

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

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

2.1.1 Important properties of PVC:

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

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

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

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

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

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

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

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

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

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

3.4 The Import data & the intelligence suggested that **Matrix Impex (IEC- 2415003204)**, having its registered address at Revenue Survey 225, Paiki Plot No. 56, Godown No. 02, Shreenathji Industrial Zone, Gundsara, Rajkot, Gujarat, **a proprietorship of Sh. Bipin Kumar Gordhanbhai Tilala**, was also involved in the said import of Chinese CPVC at inflated prices to evade Anti-Dumping Duty.

SEARCHES CONDUCTED:

4. Based on specific and credible intelligence developed by DRI regarding evasion of applicable Anti-Dumping Duty (ADD) through overvaluation of imported Chinese origin CPVC Resin, searches were conducted under the provisions of the Customs Act, 1962 at the residential and business premises connected with Matrix Impex. The details of the searched premises and panchnamas drawn are as under:

S. No.	Premises	Premises Address	Date of Search & Panchnama	RUD No.
1	Residential	B-1001, 10 th Floor, Sky Diamond, 150 Feet Ring Road, Rajkot, Gujarat	13.03.2024	RUD-2
2	Godown/ Office	Revenue Survey 225, Paiki Plot No. 56, Godown No. 02, Shreenathji Industrial	13.03.2024	RUD-3

		Zone, Gundsara, Rajkot, Gujarat		
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4.1 During the search conducted on 13.03.2024 at the residential premises of Sh. Bipinkumar Gordhanbhai Tilala, he stated that Matrix Impex was engaged in the import of Chinese origin CPVC (Chlorinated Polyvinyl Chloride) Resin, and sale thereof in the domestic market to various customers in India.

4.1.1 He further stated that since he was not conversant with English language, his nephew Sh. Gunjan Kishorbhai Tilala was handling all matters related to overseas procurement including communication, negotiation, and coordination with foreign suppliers. He also stated that although he was the proprietor of Matrix Impex, the day-to-day affairs of the firm including imports and domestic sales were collectively looked after by himself, his brothers, and his nephew Shri Gunjan Kishorbhai Tilala.

4.2 During the course of the search proceedings, various electronic devices belonging to the concerned persons were resumed under a duly drawn Panchnama (RUD-2) on the reasonable belief that the data contained therein was relevant to the ongoing investigation.

4.2.1 The forensic examination of the electronic devices resumed during the said search was carried out by a Digital Forensic Engineer in the presence of Shri Gunjan Kishorbhai Tilala. The proceedings were recorded under Record of Proceedings (ROP) dated 13-14.03.2024 (**RUD-4**). During the forensic examination, data from the devices was forensically imaged into an external hard drive, hash values were generated to ensure data integrity, and working copies were created for investigation purposes.

4.2.2 The details of the electronic devices resumed (& then forensically examined) are as under:

S. No.	Details of the device resumed	Name of the person to whom the device belongs
1	iPhone 11, IMEI: 353998103634034, 353998103618383	Sh. Bipinkumar Gordhanbhai Tilala,
2	Iphone Xr, IMEI: 353084102142285, 353084102146435	Shri Gunjan Kishorebhai Tilala,
3	Macbook Air, Serial FVFZ337JLYWG	Shri Gunjan Kishorebhai Tilala,
4	Iphone 15 Pro, IMEI: 354408274615779, 354408274684908	Harsukh Gordhanbhai Tilala

4.2.3 In addition to the above devices, the Digital Forensic Engineer also downloaded email backups of nine email accounts belonging to Matrix Impex and key persons related to the proprietorship firm, as the same were found to be relevant for ongoing investigation. The details of the email IDs are as under:

S. No.	Email ID
1.	Matriximpex27@gmail.com
2.	Matrixmicron771@gmail.com
3.	Matrixfiller771@gmail.com
4.	Matrixmicron@gmail.com
5.	Gunjantilala1997@gmail.com
6.	Gunjan.tilala4281@gmail.com
7.	Monarchywelds771@gmail.com
8.	Matrixcompound771@gmail.com
9.	Tilalabipin771@gmail.com

4.3 Further, during the search conducted on 13.03.2024 at the godown/office premises of Matrix Impex, certain documents related to imports & domestic sales of CPVC Resin were resumed under Panchnama (RUD-3) on a reasonable belief that the same were relevant to the investigation into evasion of Anti-Dumping Duty.

STATEMENT DATED 13.03.2024 OF SH. GUNJAN KISHORBHAI TILALA

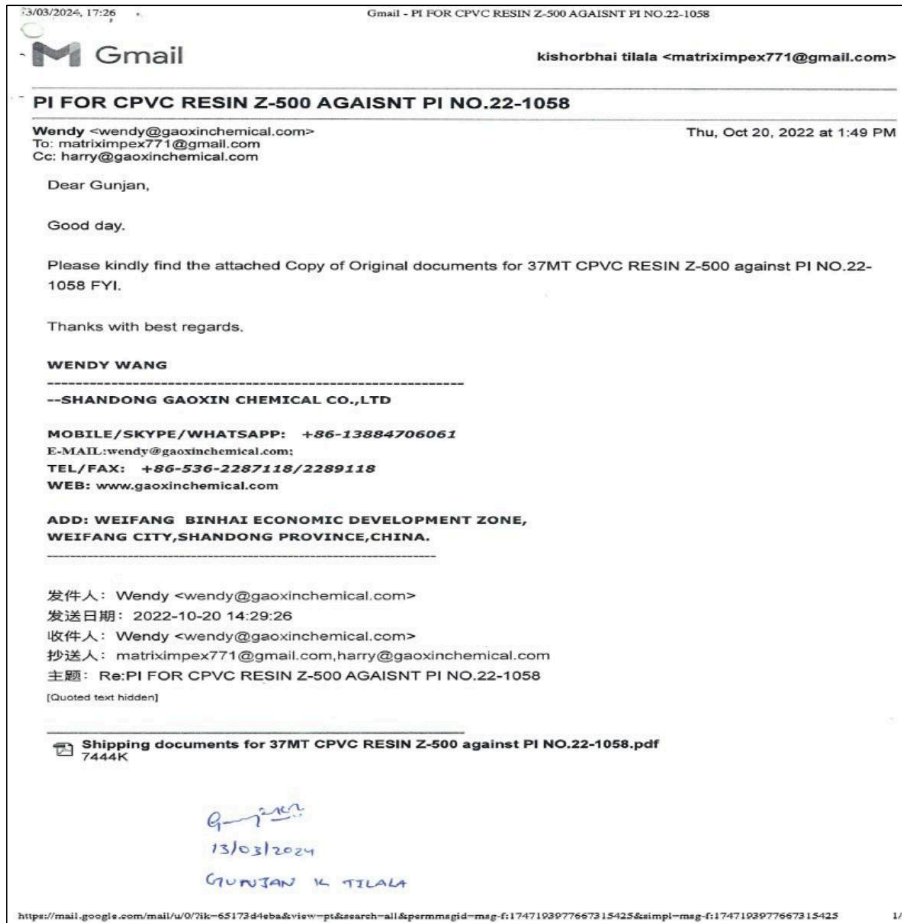
5. During the course of search proceedings conducted on 13.03.2024 at the residential premises of Sh. Bipinkumar Gordhanbhai Tilala (Proprietor, Matrix Impex), he informed that Matrix Impex was engaged in the business of import of Chinese CPVC (Chlorinated Polyvinyl Chloride) Resin and sale thereof in the domestic Indian market to various customers. He further stated that since he was not conversant with the English language, the entire work relating to overseas procurement, including communication, negotiations, and coordination with foreign suppliers, was being handled by his nephew, Shri Gunjan Kishorbhai Tilala.

5.1 In view of the above disclosure and considering the crucial role played by Sh. Gunjan Kishorbhai Tilala in the import activities of Matrix Impex, summons dated 13.03.2024 under Section 108 of the Customs Act 1962 was issued to Shri Gunjan Kishorbhai Tilala for appearance on 13.03.2024 (**RUD-5**). In compliance thereof, Sh. Gunjan Kishorbhai Tilala appeared and tendered his voluntary statement dated 13.03.2024 (**RUD-6**). Gist of the same is as under:


- i. That Matrix Impex was a proprietorship concern owned by his uncle, Shri Bipinkumar Gordhanbhai Tilala. He stated that, on the persuasion of his uncle, he joined the firm in the year 2020 and since then had been actively involved in the import-related operations of the firm. He admitted that he was handling import-related activities including identification of overseas suppliers, negotiation of prices, coordination with commission agents, finalization of purchase terms, and handling of customs clearance-related formalities.
- ii. That Sh. Harsukhbhai Gordhanbhai Tilala, younger brother of Sh. Bipinkumar Gordhanbhai Tilala was looking after domestic sales in the proprietorship firm.
- iii. That the principal overseas suppliers of Chinese origin CPVC Resin to Matrix Impex were M/s Maxwin Overseas Limited (Hong Kong) and M/s Everun Chemicals Limited (Hong Kong). On being asked, he stated that both the said entities were trading firms and not manufacturers of CPVC Resin. He further stated that these traders procured Chinese origin CPVC Resin from manufacturers such as M/s Shandong Gaoxin Chemicals Co. Ltd. and M/s Shandong Xiangsheng, and thereafter supplied the same in India.
- iv. That he used to directly communicate with representatives of the said overseas trading firms for procurement of CPVC Resin. That he was in regular contact with Ms. Cathy (Mobile No. +86-18125223049) of M/s Maxwin Overseas Limited and Ms. Wendy (Mobile No. +86-13684706061) of M/s Everun Chemical Limited through emails, WhatsApp calls, and WhatsApp chats for negotiating prices & other terms & conditions.
- v. That he used to negotiate the price of Chinese origin CPVC Resin on every order as per prevailing market and then use to place order through the firm's email ID Matriximpex771@gmail.com
- vi. He admitted that the actual price of Chinese origin CPVC Resin of Chinese manufacturers such as M/s Shandong Gaoxin Chemicals Co. Ltd. and M/s Shandong Xiangsheng was around 1300 USD/MT and that direct imports of CPVC Resin from these manufacturers at such prices would attract Anti-Dumping Duty. Further, Matrix Impex procure this Chinese origin CPVC resin from above-mentioned traders which cost them 2010 USD/MT & this import price make Matrix Impex come out of limits of Anti-Dumping Duty applicable.

- vii. He stated that the CPVC Resin imported at 2010USD/MT i.e. at an approximate landed cost of Rs. 179 per kg was sold in the domestic market at approximately Rs. 186 per kg (exclusive of GST), thereby earning a margin on domestic sales.
- viii. Upon being confronted with an email dated 20.10.2022 (1:49 PM) received from email ID wendy@gaoxinchemical.com to matriximpex771@gmail.com , which contained documents such as Commercial Invoice, Packing List, Certificate of Analysis, and Certificate of Origin, wherein the price of CPVC Resin (Grade Z-500) was mentioned 1430 USD/MT, he admitted that the said price reflected the actual price of Chinese CPVC Resin of that Chinese manufacturer at that time. He further stated that this invoice was issued by Chinese manufacturer Shandong Gaoxin to Singhania Overseas Limited and that Matrix Impex procured the said CPVC Resin from Singhania Overseas Limited at approx. 2010 USD/MT which resulted in Matrix Impex not paying Anti-Dumping Duty.

Extract of the same is as under:



SHANDONG GAOXIN CHEMICAL CO., LTD. BINHAI ECONOMIC DEVELOPMENT ZONE, WEIFANG CITY, SHANDONG PROVINCE, CHINA			
TO: SINGHANIA OVERSEAS LIMITED ADD.: FLAT/RM 809 8/F BRILL PLAZA 84 TO K WA WAN ROAD KL, HONGKONG.		COMMERCIAL INVOICE	
PORT OF LOADING: QINGDAO, CHINA PORT OF DISCHARGE: MUNDRA, INDIA		DATE: OCT., 19, 2022	INVOICE NO.: GAOXIN22-1058
		TERMS OF PAYMENT: 100% T/T IN ADVANCE	
DESCRIPTION OF GOODS	QUANTITY	UNIT PRICE	TOTAL VALUE
CPVC RESIN Z-500 <u>PACKED IN 25KG BAG WITHOUT PALLET</u>	37MT	FOB QINGDAO USD1430/TON	USD52,910.00
TOTAL VALUE: USD52,910.00 SAY U.S. DOLLARS FIFTY TWO THOUSAND NINE HUNDRED AND TEN ONLY.			
ORIGIN OF GOODS: CHINA		H.S. CODE: 39042100	
THE SELLER: SHANDONG GAOXIN CHEMICAL CO., LTD. BINHAI ECONOMIC DEVELOPMENT ZONE, WEIFANG CITY, SHANDONG PROVINCE, CHINA (Stamp)			



Handwritten: 13/03/2024
GUNJAN TILALA

- ix. That in the last 1 year prices of Chinese origin CPVC Resin has been fluctuating around 1250 to 1500 USD/MT & he provided month-wise approximate prices of Chinese origin CPVC Resin for the period from January 2023 to February 2024, and same is tabled hereunder:

S. No.	Month	CPVC Resin	
		Pipe Grade (USD/MT)	Fitting grade (USD/MT)
1	February, 2024	1250	1300
2	January, 2024	1270	1320
3	December, 2023	1270	1320
4	November, 2023	1300	1350
5	October, 2023	1300	1350
6	September, 2023	1260	1330
7	August, 2023	1320	1370
8	July, 2023	1350	1400
9	June, 2023	1350	1400
10	May, 2023	1300	1350
11	April, 2023	1350	1400
12	March, 2023	1450	1500
13	February, 2023	1400	1450
14	January, 2023	1450	1500

STATEMENT DATED 13.03.2024 OF SH. BIPINKUMAR GORDHANBHAI TILALA

6. Summons dated 13.03.2024 was issued to Sh. Bipinkumar Gordhanbhai Tilala, Proprietor, Matrix Impex for appearance on 13.03.2024 **(RUD-7)**, in compliance of which he appeared and tendered his voluntary statement dated 13-14.03.2024 **(RUD-8)**. Gist of the same is as under:

- i. That Matrix Impex was his proprietorship firm and that the same is engaged in the business of import of Chinese origin CPVC Resin and the subsequent sale in the domestic market. That majorly, imported CPVC Resin consignments were directly shipped from the port of Import i.e. Mundra to our buyers viz. M/s Sumo Polyplast Private Limited, M/s Idol Polytech Pvt. Ltd., M/s King Pipes & Fittings, M/s King Polyplast Pvt. Ltd., M/s Benchmark Poly Technik Private Limited etc.
- ii. That he looked after the overall finances of the proprietorship firm. That his nephew, Sh. Gunjan Kishorbhai Tilala looked after the import of Chinese origin CPVC Resin in the firm and his brother Sh. Harsukh Tilala looked after the domestic sales of the said imported Chinese origin CPVC Resin.
- iii. That Matrix Impex import Chinese origin CPVC Resin of Gaoxin brand, however, as informed by his nephew Sh. Gunjan, the suppliers were Hongkong- based namely Maxwin Overseas Limited and Everun Chemical Limited.

- iv. That the overseas suppliers send their documents like Commercial Invoices, Packing List etc through Email on Matriximpex771@gmail.com. Further, his nephew Gunjan talk with the overseas suppliers via Whatsapp calls, whatsapp chat, Emails for price negotiations, under his overall lookafter.
- v. On being shown a copy of the voluntary statement dated 13.03.2024 tendered by Shri Gunjan Kishorbhai Tilala, he admitted resorting to overvaluation in the import of Chinese origin CPVC Resin which is available at approx. 1400 USD/MT from the manufacturers and was being imported by Matrix Impex at prices of approx. 2010 USD/MT, from Traders Exporters. This helped Matrix Impex in overcoming the Anti-dumping duty imposed by the government. However, he added that Matrix Impex use to sell the said imported Chinese Origin CPVC Resin at the higher prices i.e. with a margin of around Rs. 4-5/kg over and above the landed cost and the difference of the import price (i.e. Import Price minus the Actual Price in China) was forwarded by the overseas suppliers to Matrix Impex's domestic buyers in cash.
- vi. He further admitted that the said imported Chinese origin CPVC Resin was sold in the domestic market at prices higher than the landed cost, earning a margin of approximately Rs. 4-5 per kg. He also admitted that the difference between the inflated import price declared to Indian Customs and the actual manufacturer price in China (i.e. the overvalued portion of the import price) was subsequently returned / forwarded by the overseas suppliers to the domestic buyers in cash, thereby confirming the existence of a systematic arrangement for overvaluation and fund flow.
- vii. He admitted that, in general, the actual CIF value of Chinese origin CPVC Resin of brands Shandong Gaoxin and Shandong Xiangsheng (Sun Eight) was around 1400 USD/MT during the relevant period. However, he admitted committing overvaluation in the prices of Chinese Origin CPVC Resin by declaring an import value of approximately 2010 USD/MT before the Indian Customs & undertook to pay the differential duty amount.

STATEMENT DATED 14.03.2024 OF SH. HARSUKH GORDHANBHAI TILALA

7. Summons dated 13.03.2024 was issued to Sh. Harsukh Gordhanbhai Tilala for appearance on 13.03.2024 (**RUD-9**). Sh. Harsukh Gordhanbhai Tilala appeared in compliance

with the said summons on 14.03.2024 and tendered his voluntary statement dated 14.03.2024

(RUD-10). Gist of the same is as under:

- i. That he agreed with Sh. Bipin Tilala stated about him (Sh. Harsukh Tilala) looking after the domestic sales and marketing of the CPVC Resin in the proprietorship firm Matrix Impex. That imports of said Chinese origin CPVC Resin in Matrix Impex was looked after by his nephew Sh. Gunjan Tilala, under overall supervision of Sh. Bipin Tilala.
- ii. He admitted that in Matrix Impex, they resorted to overvaluation in the import of Chinese origin CPVC Resin which is available at approx. 1400 USD/MT from the manufacturers and was being imported at prices of approx. 2010 USD/MT, from Overseas Traders Exporters. This helped Matrix Impex in overcoming the Anti-dumping duty imposed by the government. He added that Matrix Impex use to sell the said imported Chinese Origin CPVC Resin with a margin of around Rs. 4-5/kg over and above the landed cost and the difference of the import price (i.e. Import Price minus the Actual Price in China) was forwarded by the overseas suppliers to the domestic buyers in cash.
- iii. That major domestic buyers of said Chinese origin CPVC Resin were M/s Sumo Polyplast Private Limited, M/s Idol Polytech Pvt. Ltd., M/s King Pipes & Fittings, M/s King Polyplast Pvt. Ltd., M/s Benchmark Poly Technik Private Limited etc.

8. Thereafter, Sh. Bipin Gordhanbhai Tilala, Proprietor, Matrix Impex submitted a letter dated 14.03.2024 on the letterhead of Matrix Impex **(RUD-11)** enclosing therewith a Demand Draft to Rs. 75,00,000/- for submission of the same in the government account in lieu of the Anti-Dumping Duty liability.

8.1 The demand draft (in original) amounting to Rs. 75,00,000/- submitted by Matrix Impex was forwarded to The Principal Commissioner/Commissioner of Customs, Customs House, Mundra vide letter dated 18.03.2024 issued vide F. No. DRI/HQ-CI/C-Cell/50D/INT-04/ENQ-15/2024/496 **(RUD-12)**

for depositing the same in the government account. Further, O/o The Principal Commissioner/Commissioner of Customs, Customs House, Mundra vide letter dated 01.04.2024 issued vide F. No. S/20-30/SIIB/Misc/CHM/22-23 **(RUD-13)** informed that the said amount of Rs. 75,00,000/-

was remitted in the government exchequer vide TR6 Challan No. 2626 dated 28.03.2024 (copy enclosed with the letter).

STATEMENTS OF CUSTOMS HOUSE AGENTS (CHAs) & DOMESTIC BUYER OF MATRIX IMPEX & OTHERS:

9. Statement of Custom House Agents: Custom House Agents of Matrix Impex were summoned to tender their statement for ascertaining the persons in Matrix Impex looking after the imports of the subject goods i.e. Chinese origin CPVC.

9.1 CHA of Matrix Impex i.e. **M/s Cargotrans Maritime Agencies Pvt. Ltd.** was issued Summons dated 01.05.2025 for appearance on 20.05.2025 (**RUD-14**). However, Shri Malkhan Singh Shekhawat, F-Card holder and Director of M/s Cargotrans Maritime Agencies Pvt. Ltd., appeared on 12.06.2025 against the said summons. Accordingly, M/s Cargotrans Maritime Agencies Pvt Ltd was subsequently issued Summons dated 12.06.2025 for appearance on 12.06.2025 (**RUD-15**), whereby Sh. Malkhan Singh Shekhawat tendered his voluntary statement dated 12.06.2025 (**RUD-16**). Gist of the same is as under:

- i. That they started customs clearance of import consignments of Matrix Impex in the year 2020 and the company imported Calcium Carbonate, CPVC Resin etc.
- ii. That Matrix Impex is a Proprietorship firm of Sh. Bipinkumar Gordhanbhai Tilala and the CHA firm came in contact with Matrix Impex through its marketing team and once there was agreement on services & charges/fees, CHA firm started Customs clearance with Matrix Impex.
- iii. That work of Matrix Impex is voluminous and use to get comparatively large number of containers. That they use to charge approx. Rs. 2500/- per container for the customs clearance from Matrix Impex.
- iv. That they use to receive copy of import documents i.e. Invoice, packing list, HBL/AWB, Freight Certificate from Matrix Impex on Email and sometimes on WhatsApp. Based on documents, the checklist was prepared and sent to Matrix Impex for approval, via Email. Further, after receipt of approval from Matrix Impex, they use to file the Bill of Entry.
- v. That the point of contact for Matrix Impex was Sh. Hasmukhbhai Tilala (Mob-9426205831) and Sh. Gunjan (Mob- 9408214281) and the contact were done through his (Sh. Malkhan's) team, if required.

9.2 Another CHA of Matrix Impex i.e. **M/s A.T.P. & Sons** was issued Summons dated 18-19.09.2025 for appearance on 26.09.2025 (**RUD-17**). Sh. Yogesh Arjanbhai Parmar, F-Card holder & Partner in M/s A.T.P. & Sons appeared on 26.09.2025 against the said summons and tendered his voluntary statement dated 26.09.2025 (**RUD-18**). Gist of the same is as under:

- i. He stated that M/s ATP & Sons is a partnership firm of his family and he overall looked after the business, customs related work and the firm also provides freight forwarding.
- ii. That they started customs clearance of import consignments of Matrix Impex in the year 2022 and the company imported Calcium Carbonate, CPVC Resin etc. That Matrix Impex is a Proprietorship firm of Sh. Bipinbhai Tilala.
- iii. That he came in contact with Matrix Impex through one of his existing Customer M/s Idol Plasto and once there was agreement on services & charges/fees, they started Customs clearance with them. They use to charge approx. Rs. 2500/- per container for the customs clearance from Matrix Impex, which is separate of Insurance charges, CFS expenses etc.
- iv. That they use to receive copy of import documents i.e. Invoice, packing list, HBL/AWB, Freight Certificate from Matrix Impex on Email and sometimes on WhatsApp. Based on documents, the checklist was prepared and sent to Matrix Impex for approval, via Email. Further, after receipt of approval from Matrix Impex, they use to file the Bill of Entry.
- v. That the point of contact for Matrix Impex was Sh. Harsukhbhai Tilala (Mob- 9426205831) and Sh. Gunjan Tilala (Mob- 9408214281) and the contact were done through his (Sh. Yogesh's) team, if required.

10. Statement of Domestic Buyers: The domestic buyers of Matrix Impex were summoned to tender their statements w.r.t. their purchase of Chinese origin CPVC Resin which were imported by Matrix Impex.

10.1 **M/s Winmax Pipes** was issued Summons dated 15.07.2025 for appearance on 24.07.2025 (**RUD-19**). Against the summons, Sh. Hardik Narshibai Limbasiya, Partner, M/s Winmax Pipes appeared and tendered his voluntary statement dated 24.07.2025 (**RUD-20**). Gist of the same is as under:

- i. That M/s Winmax Pipes is a partnership firm with 2 partners, himself and his friend Bhavit Vadaliya (Mob- 7878977789). The company is indulged in

manufacturing of uPVC, cPVC Pipes for which they procure raw materials from domestic traders. That they also manufacture CPVC Compound from CPVC Resin. The work profile of the 02 partners was as under:

- a. Sh. Hardik Narshibai Limbasiya -Looks after manufacturing and purchase.
 - b. Sh. Bhavit Vadaliya – Looks after sales and finance.
- ii. That M/s Winmax Pipes have purchased 2500kg of **Chinese Origin CPVC Resin of Fitting Grade (Z-500 of Gaoxin) @** Rs. 215.94/Kg (including GST) from Matrix Impex under Invoice No. GT/159 dated 22.10.2023. The total value of the invoice was Rs. 5,39,850/- and that as per his knowledge, Matrix Impex imports the same.
- iii. On being shown printout of his WhatsApp Chat having Mobile number 9924072383 with Sh. Harsukh Tilala (Sh. Hasmukh Patel is also known as Sh. Harsukh Patel) having Mobile No. 9426205831 (as extracted from forensic analysis of mobile phone of Sh. Harsukh Tilala), he inter alia stated the following:
- a. That he had asked Sh. Hasmukh Patel to quote price of Chinese Origin CPVC Fitting Grade Resin to which Sh. Hasmukh Patel informed that the price is Rs. 130/kg. That he urgently required the Resin and hence he purchased 2500 Kg of resin from him even though Sh. Hasmukh Patel billed him the same at a higher rate i.e. @183/kg plus GST vide Invoice No. GT/159 dated 22.10.2023 with a total invoice value of Rs. 5,39,850/-.
 - b. That he had made full payment of Rs. 5,39,850/- to Matrix Impex through banking channels. Further, as payment was made as per higher amount invoice, the difference amount was returned by Matrix Impex to him in cash. I would like to further state that I purchased only one consignment from Matrix Impex.

Below are the extracts of the WhatsApp Chats:

From: 919924072383@s.whatsapp.net Winmax Hardik Bhai

Price

Status: Read

Platform: Mobile

18-10-2023 12:09:15(UTC+0)

Source Info:
 iPhone/mobile/Containers/Shared/AppGroup/group.net.whatsapp.WhatsApp.shared/ChatStorage.sqlite : 0x7C24104 (Table: ZWAMESSAGE; Size: 199188480 bytes)
 iPhone/mobile/Containers/Shared/AppGroup/group.net.whatsapp.WhatsApp.shared/ContactsV2.sqlite : 0x90A65 (Table: ZWAADDRESSBOOKCONTACT; Size: 1478656 bytes)

From: 919426205831@s.whatsapp.net Hasmukh Patel (owner)
 To: 919924072383@s.whatsapp.net Winmax Hardik Bhai

Paip ke fitting

Participant	Delivered	Read	Played
919924072383@s.whatsapp.net Winmax Hardik Bhai	18-10-2023 14:02:26(UTC+0)	18-10-2023 14:05:09(UTC+0)	

Status: Read
 Platform: Mobile

18-10-2023 14:02:23(UTC+0)

Source Info:
 iPhone/mobile/Containers/Shared/AppGroup/group.net.whatsapp.WhatsApp.shared/ChatStorage.sqlite : 0x7C268C5 (Table: ZWAMESSAGE; Size: 199188480 bytes)
 iPhone/mobile/Containers/Shared/AppGroup/group.net.whatsapp.WhatsApp.shared/Library/Preferences/group.net.whatsapp.WhatsApp.shared.plist : 0x1E34 (Size: 106713 bytes)
 iPhone/mobile/Containers/Shared/AppGroup/group.net.whatsapp.WhatsApp.shared/ContactsV2.sqlite : 0x90A65 (Table: ZWAADDRESSBOOKCONTACT; Size: 1478656 bytes)

From: 919924072383@s.whatsapp.net Winmax Hardik Bhai

Fitting

Status: Read

Platform: Mobile

18-10-2023 14:05:15(UTC+0)

Source Info:
 iPhone/mobile/Containers/Shared/AppGroup/group.net.whatsapp.WhatsApp.shared/ChatStorage.sqlite : 0x7C266CA (Table: ZWAMESSAGE; Size: 199188480 bytes)
 iPhone/mobile/Containers/Shared/AppGroup/group.net.whatsapp.WhatsApp.shared/ContactsV2.sqlite : 0x90A65 (Table: ZWAADDRESSBOOKCONTACT; Size: 1478656 bytes)

From: 919426205831@s.whatsapp.net Hasmukh Patel (owner)
 To: 919924072383@s.whatsapp.net Winmax Hardik Bhai

130

Participant	Delivered	Read	Played
919924072383@s.whatsapp.net Winmax Hardik Bhai	18-10-2023 14:35:19(UTC+0)	18-10-2023 14:42:08(UTC+0)	

Status: Read
 Platform: Mobile

18-10-2023 14:35:13(UTC+0)

4I17S.00

41175.00

5,39,850.00

11. Statement of Sh. Deep Hareshbhai Padariya: During the course of Investigation, digital evidences recovered suggested that one **Sh. Deep Hareshbhai Padariya** had asked Sh. Harsukh Tilala of Matrix Impex for hawala i.e. adjustment of US Dollars in China. Sh. Deep Padariya was accordingly issued Summons dated 18.02.2026 for appearance on 23.02.2026 (**RUD-21**). Sh. Deep appeared against the summons but as the Summons issuing officer was not available that day, hence a fresh Summons dated 23.02.2026 was issued for appearance on 23.02.2026 (**RUD-22**) which was received by Sh. Deep Padariya.

11.1 Accordingly, Sh. Deep Hareshbhai Padariya tendered his voluntary statement dated 23.02.2026 (**RUD-23**) and gist of the same is as under:

- i. He has a partnership firm M/s Apex Polyplast which was started in 2020, and started business in 2022, as a manufacturing unit of UPVC & CPVC fittings. That M/s Apex Polyplast has his cousin brother, his mother & his cousin's mother as partners.
- ii. That his role in the company is of marketing as well as sale/purchase whereas his cousin Sh. Raj looks after the production of UPC & CPVC Fittings.
- iii. That he knew Matrix Impex from the initial days of M/s Apex Polyplast as Sh. Harsukhbhai visited their premises looking for buyers of CPVC. M/s Apex Polyplast bought from Matrix Impex a total of 4025 Kgs of CPVC Granules for manufacturing CPVC Fittings during the time period Sept 2022-March 2023. That M/s Apex Polyplast stopped buying from Matrix Impex when their rates became equal to that of manufacturers of CPVC.
- iv. He submitted a signed copy of M/s Apex Polyplast's ledger of M/s Matrix Impex, alongwith a table containing details of CPVC purchased by M/s Apex Polyplast from M/s Matrix Impex, Tax Invoices & E-way Bills alongwith Bank Statement mentioning payments made to Matrix Impex in this regard.
- v. He was shown a printout of WhatsApp Chat of Sh. Harsukhbhai Tilala (Mobile No. 9426205831) with Mobile No. 9428128064 (contact saved as "Deep Bhai Apex Polyplast Itala C Pvc"), which was extracted from the forensic analysis of Mobile Phone of Sh. Harsukhbhai Tilala. Upon seeing the same, he inter alia stated the following:

- a. That mobile number i.e. 9428128064 is his and the other number i.e. 9426205831 is of Sh. HarsukhBhai of Matrix Impex.
- b. That he asked Sh. HarsukhBhai if he can make a hawala payment in US Dollars in China in the Company named "**Mainland Trade Initiative (H.K.) Ltd.**", as he also shared name of this company in an image to Sh. Harsukhbhai via WhatsApp.

Extract of the same is as under:

BENEFICIARY: MAINLAND TRADE INITIATIVE (H.K.) LTD.
BANK: INDIAN OVERSEAS BANK
ACCOUNT NO.: 102021307311
ADDRESS: 3RD FLOOR, RUTTONJEE HOUSE, 11, DUDELL STREET, CENTAL, HONG KONG
SWIFT CODE: IOBAHKHH
<p>Seen Tiladar H. G. 24-09-2025</p> <p>Seen 24-09-2025</p> <p>Seen Dmp 23/02/2026</p>

- c. That Sh. HarsukhBhai then shared receipt of payment of USD 49,840/- made in the account of "**Mainland Trade Initiative (H.K.) Ltd.**" from the Account of "**Everun Chemical Limited**".

Extract of the same is as under:

汇出汇款申请详细信息:	
汇款业务编号:	申请书编号: 1003973115
申请序号: 2011000420230910221228328751	申请状态: 汇款申请成功
录入操作员: 00003	提交时间: 2023-09-11 16:24:35
汇款方式: 电汇	收款人国别: 印度 INDIA IND
汇款用途: 预付货款	
商品代码: 070201	
商品大类: 07塑料及其制品: 橡胶及其制品	
商品小类: 02其他	
商品详细: 0702其他	
汇款账号: 05A90000103075100	
汇款人名称和地址: EVERLYN CHEMICAL LIMITED ROOM 1203, JINYU INTERNATIONAL TOWER, HIGH, TECH ZONE, WEIFANG CHINA	
汇款人联系电话: 0536-8758517	
币种: USD	汇款金额: 49,840.00
金额回显: 49,840.00	
是否全额到账: 否	
汇款手续费承担: SHA: 汇款人承担汇款行手续费	
收款人开户银行代理行: SWIFT EIC: 名称及地址:	
收款人开户银行: SWIFT EIC: IOBAHKHXXXX 收款行清算号: 名称及地址: INDIAN OVERSEAS BANK, HONG KONG	
收款人: 账号(A/C): 102021307311 名称及地址: MAINLAND TRADE INITIATIVE (H.K.) LTD 3RD FLOOR, RUTTONJEE HOUSE, 11, DUDH ELL STREET, CENTAL, HONG KONG	
汇款附言: NonResident Seen. T. Bhai H-G. 24-09-2025	Seen G-1-23 24-09-2025

- d. He was also shown statement dated 24.09.2025 tendered by Sh. Harsukh Bhai of Matrix Impex and he stated that he had asked Sh. Harsukh to make a hawala payment (payment through informal channels) to “Mainland Trade Initiative (H.K.) Ltd.”, although he had no relation with this company.
- e. That he asked Sh. Harsukhbhai for hawala as he knew Sh. Harsukh is into Import from China and he thought Sh. Harsukh might be having some US Dollars in China. He stated that Sh. Harsukhbhai in statement dated 24.09.2025 admitted to doing overvaluation in Imports and hence Sh. Harsukh had extra US Dollars in China from which Sh. Harsukh made the payment of USD 49,840/- as asked by him.
- f. On being asked, he stated that M/s Apex Polyplast or any company of his family had never imported anything. Although, M/s Apex Polyplast exports SWR Fittings to Nepal.
- g. On further being asked, he stated that it was an old chat and he didn’t remember now for whom he did this hawala payment.

STATEMENT DATED 24.09.2025 OF SH. HARSUKH GORDHANBHAI TILALA

12. Summons dated 17.09.2025 was issued to Sh. Harsukh Gordhanbhai Tilala for appearance on 25.09.2025 (**RUD-24**). Against the summons, Sh. Harsukh Gordhanbhai Tilala appeared on 24.09.2025 and tendered his voluntary statement dated 24.09.2025 (**RUD-25**). Gist of the same is as under:

- i. That Hasmukh Tilala is my nick name and many people know me by this name only. I sometimes use this name also but my name in my Identity Cards is Harsukh Tilala.
- ii. That there are two grades of CPVC Resin- Pipe grade (also known as Extrusion Grade) & Fitting grade (also known as Injection or Moulding Grade). That the price variation between the two remains around 50-100 USD/MT, wherein Fitting Grade is costlier. That within a specific grade of CPVC Resin, the prices are more or less similar with respect to different Chinese manufacturers and the difference is generally only 5-10% depending on the availability.
- iii. That there are different brand names of these CPVC Resin. The grades names in import data of Matrix Impex, is as under:

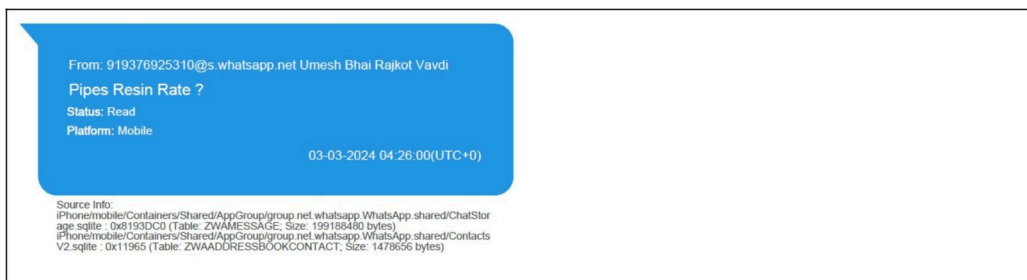
Name	CPVC Grade	Manufacturer
J-700	Pipe Grade	Shandong Gaoxin Chemical Co. Ltd.
Z-500	Fitting Grade	
XSJ-700	Pipe Grade	Shandong XiangSheng Plastic Industry Co. Ltd. (Brand-SunEight)
XSZ-500	Fitting Grade	

- iv. That Matrix Impex indulged in import of Chinese Origin CPVC Resin at inflated prices and the same was done to save paying Anti-Dumping Duty. However, he stated that as did not deal with imports I could not comment on the average difference in actual prices as compared to the prices mentioned in the Bills of Entry filed for the import of the said Chinese Origin CPVC.
- v. That he used to get landed rate of imported Chinese origin CPVC Resin from Gunjan and used to add around Rs. 4-6 per KG as profit before selling it to the domestic buyers.

- vi. That he did not know how landed rate was calculated and Gunjan used to tell him a per KG rate and he use to accordingly add their profit and sell it to domestic buyers in India.
- vii. That as per his knowledge, difference between Import prices of Bills of Entry vs domestic Bills at which Imported CPVC Resin was actually sold to the domestic buyers depended upon the imported Value of the Chinese CPVC Resin. Till October 2022, there was no difference as price of Chinese CPVC Resin was actually high till that time. Further, with the decrease in the actual prices of Chinese CPVC Resin, the difference between the actual cost & the Domestic Billing prices started increasing. It was around Rs. 20-40/Kg depending upon time, type of resin and domestic buyer.
- viii. That difference in the actual cost & the Domestic Billing prices started increasing after October-November 2022. The domestic sale was used to be done in high prices i.e. as per the import prices and hence the difference prices was sometimes used to be made by us in cash to our domestic buyers to settle the extra billing. Further, sometimes the cash was directly used to be transferred from the Hongkong foreign suppliers to our domestic buyers, and this was done by the foreign suppliers only.
- ix. That Gunjan use to look after everything related to imports including foreign remittances to be sent to foreign suppliers through banking channel.
- x. On being shown a copy of statement dated 24.07.2025 of Sh. Hardik Limbasiya, Partner in M/s Winmax Pipes, he inter alia stated the following:
 - a. That in domestic sale of imported Chinese-origin CPVC Resin, he (Sh. Harsukh Tilala) use to make invoices at higher than actual prices and the differential amount was paid by him to the domestic buyer in cash either themselves or directly through the foreign supplier.
 - b. In this case of M/s Winmax Pipes, they made the cash transaction to Sh. Hardik Limbasiya of Winmax Pipes, to settle the transaction of overbilling. The same was mentioned by Sh. Hardik Limbasiya in his statement dated 24.07.2025 that CPVC Resin was actually of Rs. 130/Kg but the same was billed at Rs. 183/Kg (Invoice No. GT/159) and the remaining amount was settled in cash.

- xi. On being shown a printout of the WhatsApp chat of his Mobile No. 919426205831 with mobile number 919376925310 i.e. contact saved as **“Umesh Bhai Rajkot Vavdi”** (as extracted from the forensic analysis of mobile phone of Sh. Harsukh Gordanbhai Tilala), Sh. Harsukh Tilala inter alia stated the following:
- That Sh. Umesh was the owner of M/s Dipson Polytech, which was based in Rajkot, Gujarat and he had known Sh. Umesh as M/s Dipson had bought Chinese origin imported CPVC Resin from Matrix Impex.
 - On being asked about the contents of the WhatsApp chat from Messages from 03.03.2024 (04:26:00), he stated that Sh. Umesh enquired about the rates of Chinese Imported Pipe Grade CPVC Resin and he replied Rs. 122/kg and the deal was finalized for 20MT Resin at Rs.122/Kg, in the said chat.
 - That thereafter Matrix Impex sold M/s Dipson Polytech 20 MTs Chinese origin CPVC Pipe Grade Resin (J-700) at Rs. 122/Kg and bill for same was done at Rs. 186/Kg (03MT sold in Invoice No. GT/215 dated 03.03.2024 and remaining 17MTs was sold in Invoice No. GT/218 dated 08.03.2024).
 - That differential amount for the overbilled CPVC Resin was sent to Sh. Umesh in cash after taking profit of Rs. 4-6/Kg.

Extract of the said WhatsApp Chat & Invoice are as under:



From: 919376925310@s.whatsapp.net Umesh Bhai Rajkot Vavdi
 Status: Read
 Platform: Mobile
 03-03-2024 04:31:21(UTC+0)

Source Info:
 iPhone/mobile/Containers/Shared/AppGroup/group.net.whatsapp.WhatsApp.shared/ChatStorage.sqlite - 0x8193BD9 (Table: ZWAMESSAGE; Size: 199188480 bytes)
 iPhone/mobile/Containers/Shared/AppGroup/group.net.whatsapp.WhatsApp.shared/Library/Preferences/group.net.whatsapp.WhatsApp.shared.plist - 0x1E34 (Size: 106713 bytes)
 iPhone/mobile/Containers/Shared/AppGroup/group.net.whatsapp.WhatsApp.shared/ContactsV2.sqlite - 0x11965 (Table: ZWAADDRESSBOOKCONTACT; Size: 1478656 bytes)

Reply

From: 919426205831@s.whatsapp.net Hasmukh Patel (owner)
 To: 919376925310@s.whatsapp.net Umesh Bhai Rajkot Vavdi

From: 919376925310@s.whatsapp.net Umesh Bhai Rajkot Vavdi
 Pipes Resin Rate ?
 Status: Read
 Platform: Mobile
 03-03-2024 04:26:00(UTC+0)

Participant	Delivered	Read	Played
919376925310@s.whatsapp.net Umesh Bhai Rajkot Vavdi	03-03-2024 04:30:59(UTC+0)	03-03-2024 04:30:59(UTC+0)	

Status: Read
 Platform: Mobile
 Label: Reply
 03-03-2024 04:30:54(UTC+0)

Source Info:
 iPhone/mobile/Containers/Shared/AppGroup/group.net.whatsapp.WhatsApp.shared/ChatStorage.sqlite - 0x8193C76 (Table: ZWAMESSAGE; Size: 199188480 bytes)
 iPhone/mobile/Containers/Shared/AppGroup/group.net.whatsapp.WhatsApp.shared/Library/Preferences/group.net.whatsapp.WhatsApp.shared.plist - 0x1E34 (Size: 106713 bytes)
 iPhone/mobile/Containers/Shared/AppGroup/group.net.whatsapp.WhatsApp.shared/ContactsV2.sqlite - 0x11965 (Table: ZWAADDRESSBOOKCONTACT; Size: 1478656 bytes)

From: 919426205831@s.whatsapp.net Hasmukh Patel (owner)
 To: 919376925310@s.whatsapp.net Umesh Bhai Rajkot Vavdi

From: 919376925310@s.whatsapp.net Umesh Bhai Rajkot Vavdi
 120 thi 122 ka karo
 Status: Read
 Platform: Mobile
 03-03-2024 04:31:21(UTC+0)

Participant	Delivered	Read	Played
919376925310@s.whatsapp.net Umesh Bhai Rajkot Vavdi	03-03-2024 04:31:47(UTC+0)	03-03-2024 04:31:49(UTC+0)	

Status: Read
 Platform: Mobile
 03-03-2024 04:31:46(UTC+0)

From: 919376925310@s.whatsapp.net Umesh Bhai Rajkot Vavdi
 Status: Read
 Platform: Mobile
 03-03-2024 04:39:34(UTC+0)

Ok



From: 919426205831@s.whatsapp.net Hasmukh Patel (owner)
 To: 919376925310@s.whatsapp.net Umesh Bhai Rajkot Vavdi



From: 919376925310@s.whatsapp.net Umesh Bhai Rajkot Vavdi
 122 Rate 20 ton confrom
 Status: Read
 Platform: Mobile
 03-03-2024 04:35:23(UTC+0)

Participant	Delivered	Read	Played
919376925310@s.whatsapp.net Umesh Bhai Rajkot Vavdi	03-03-2024 04:35:23(UTC+0)	03-03-2024 04:39:31(UTC+0)	

Status: Read
 Platform: Mobile
 03-03-2024 04:35:22(UTC+0)

Source Info:
 iPhone/mobile/Containers/Shared/AppGroup/group.net.whatsapp.WhatsApp.shared/ChatStorage.sqlite - 0x81939A9 (Table: ZWAMESSAGE; Size: 199188480 bytes)
 iPhone/mobile/Containers/Shared/AppGroup/group.net.whatsapp.WhatsApp.shared/Library/Preferences/group.net.whatsapp.WhatsApp.shared.plist - 0x1E34 (Size: 106713 bytes)
 iPhone/mobile/Containers/Shared/AppGroup/group.net.whatsapp.WhatsApp.shared/ContactsV2.sqlite - 0x11965 (Table: ZWAADDRESSBOOKCONTACT; Size: 1478656 bytes)

Debit Memo	TAX INVOICE	Duplicate																					
MATRIX IMPEX																							
GUNDASARA,GODOWN NO.2, REVENUE SURVEY NO.225 PAIKI PLOT NO.56, SHREENATHJI INDUSTRIAL ZONE, KOTADA SANGANI ROAD, GUNDASARA,RAJKOT 360311																							
Ack No : 162416469789919 Ack Date : 03/03/2024 11:47:00 AM IRN NO : c046b129c0472971e52073ee54f83c8f0fdee a93b1775a852102bf60b32506f0																							
M/s. : DIPSON POLYTECH PLOT NO. 3 SURVEY NO. 978 B/H SURBHI RADHE INDUSTRIAL AREA, MAVDI LODHIKA ROAD, KHAMBHA, RAJKOT 360311 RAJKOT-360311 GSTIN No. : 24AARFD6214E1ZM State : Gujarat State Code : 24	Invoice No. : GT/215 Date : 03/03/2024 Vehicle No. : GJ-03-BW-0879 L.R. No. : / / L.R. Date : / / Freight : PAID E-Way Bill No. : 671692125553																						
<table border="1" style="width:100%; border-collapse: collapse;"> <thead> <tr> <th>Sr</th> <th>Description of Goods</th> <th>HSN</th> <th>Quantity</th> <th>Rate</th> <th>GST %</th> <th>Amount</th> </tr> </thead> <tbody> <tr> <td style="text-align: center;">1</td> <td>CPVC RESIN J 700 <i>Seen Tribhuj H.G. 24-09-2025</i> <i>Seen 24-09-2025</i></td> <td style="text-align: center;">39042100</td> <td style="text-align: center;">3000.000</td> <td style="text-align: center;">186.00</td> <td style="text-align: center;">18.00</td> <td style="text-align: center;">558000.00</td> </tr> <tr> <td colspan="3"></td> <td style="text-align: center;">3000.000</td> <td></td> <td></td> <td style="text-align: center;">558000.00</td> </tr> </tbody> </table>	Sr	Description of Goods	HSN	Quantity	Rate	GST %	Amount	1	CPVC RESIN J 700 <i>Seen Tribhuj H.G. 24-09-2025</i> <i>Seen 24-09-2025</i>	39042100	3000.000	186.00	18.00	558000.00				3000.000			558000.00		
Sr	Description of Goods	HSN	Quantity	Rate	GST %	Amount																	
1	CPVC RESIN J 700 <i>Seen Tribhuj H.G. 24-09-2025</i> <i>Seen 24-09-2025</i>	39042100	3000.000	186.00	18.00	558000.00																	
			3000.000			558000.00																	
GST Amount One Lakh Four Hundred Forty Only One Lakh Four Hundred Forty Only Rs. (in words) : Six Lakh Fifty Eight Thousand Four Hundred Forty Only																							
Our Bankers : Bank & Branch : YES BANK-JUNAGADH, Account No. : 106084600000096 IFSC Code : YESB0001060			CGST 50220.00 SGST 50220.00																				
As on Date Closing Balance : 6,57,882.00			Grand Total		6,58,440.00																		
Terms & Condition : 1. Goods once sold will not be taken back. 2. Interest @24% p.a. will be charged if payment is not received within Due date 3. Our risk and responsibility ceases as soon as the material leaves our premises. 4. Subject to RAJKOT Jurisdiction only.			For, MATRIX IMPEX  PROPRIETOR (Authorised Signatory)																				
GSTIN NO. : 24AAXPT8647H1ZS																							

Debit Memo	TAX INVOICE	Duplicate																					
MATRIX IMPEX																							
GUNDASARA,GODOWN NO.2, REVENUE SURVEY NO.225 PAIKI PLOT NO.56, SHREENATHJI INDUSTRIAL ZONE, KOTADA SANGANI ROAD, GUNDASARA,RAJKOT 360311																							
Ack No : 162416522266827 Ack Date : 08/03/2024 04:40:00 PM IRN NO : b7b4244f9f8505dbb094aefdbafed6b8609fd 6d71043a0b7cfabc183a2c177ad																							
M/s. : DIPSON POLYTECH PLOT NO. 3 SURVEY NO. 978 B/H SURBHI RADHE INDUSTRIAL AREA, MAVDI LODHIKA ROAD, KHAMBHA, RAJKOT 360311 RAJKOT-360311 GSTIN No. : 24AARFD6214E1ZM State : Gujarat State Code : 24	Invoice No. : GT/218 Date : 08/03/2024 Vehicle No. : BANSAL CARGO MOVERS L.R. No. : L.R. Date : / / Freight : PAID E-Way Bill No. : 661694653103																						
<table border="1" style="width:100%; border-collapse: collapse;"> <thead> <tr> <th style="text-align: center;">Sr</th> <th style="text-align: center;">Description of Goods</th> <th style="text-align: center;">HSN</th> <th style="text-align: center;">Quantity</th> <th style="text-align: center;">Rate</th> <th style="text-align: center;">GST %</th> <th style="text-align: center;">Amount</th> </tr> </thead> <tbody> <tr> <td style="text-align: center;">1</td> <td>CPVC RESIN J 700 <i>Seen Tilala H.G. 24-09-2025</i> <i>Seen Ej-163 24-07-2025</i></td> <td style="text-align: center;">39042100</td> <td style="text-align: center;">17000.000</td> <td style="text-align: center;">186.00</td> <td style="text-align: center;">18.00</td> <td style="text-align: center;">3162000.00</td> </tr> <tr> <td colspan="3"></td> <td style="text-align: center;">17000.000</td> <td></td> <td></td> <td style="text-align: center;">3162000.00</td> </tr> </tbody> </table>	Sr	Description of Goods	HSN	Quantity	Rate	GST %	Amount	1	CPVC RESIN J 700 <i>Seen Tilala H.G. 24-09-2025</i> <i>Seen Ej-163 24-07-2025</i>	39042100	17000.000	186.00	18.00	3162000.00				17000.000			3162000.00		
Sr	Description of Goods	HSN	Quantity	Rate	GST %	Amount																	
1	CPVC RESIN J 700 <i>Seen Tilala H.G. 24-09-2025</i> <i>Seen Ej-163 24-07-2025</i>	39042100	17000.000	186.00	18.00	3162000.00																	
			17000.000			3162000.00																	
GST Amount Five Lakh Sixty Nine Thousand One Hundred Sixty Only Five Lakh Sixty Nine Thousand One Hundred Sixty Only Rs. (in words) : Thirty Seven Lakh Thirty One Thousand One Hundred Sixty Only																							
Our Bankers : Bank & Branch : YES BANK-JUNAGADH, Account No. : 10608460000096 IFSC Code : YESB0001060			CGST 284580.00 SGST 284580.00																				
As on Date Closing Balance : 43,85,880.00			Grand Total		37,31,160.00																		
Terms & Condition : 1. Goods once sold will not be taken back. 2. Interest @24% p.a. will be charged if payment is not received within Due date 3. Our risk and responsibility ceases as soon as the material leaves our premises. 4. Subject to RAJKOT Jurisdiction only.			For, MATRIX IMPEX  PROPRIETOR (Authorised Signatory)																				
GSTIN NO. : 24AAXPT8647H1ZS																							

xii. On being shown a printout of the WhatsApp chat of his Mobile No. 919426205831 with mobile number 919909845672 i.e. contact saved as “**Morbi C Pvc Akash Bhai**” (as extracted from the forensic analysis of mobile phone of Sh. Harsukh Gordanbhai Tilala), Sh. Harsukh Tilala inter alia stated the following:

- a. That Sh. Akash was representative of M/s Orril Polyplast, which was based in Morbi, near Rajkot and he knew Akash as M/s Orril had bought Chinese origin imported CPVC Resin from Matrix Impex.
- b. On being asked about the contents of the WhatsApp chat from Messages from 10.09.2023 (14:09:19), he stated that he informed Sh. Akash that their (Matrix Impex's) container of Chinese imported CPVC resin is coming. The deal was finalised at Rs. 125/Kg for Pipe grade, with billing at Rs. 186/kg, in Invoice No. GT/135 dated 11.09.2023.
- c. That the differential amount for the overbilled CPVC Resin was sent to M/s Orril by Matrix Impex in cash after taking their profit of Rs. 4-6/Kg, for which calculation was provided by Sh. Akash in message dated 23-09-2023 (04:45:58) i.e. **$186-125 = 61 \times 10000 = 610000$** for sale/purchase of 10 MTs Chinese imported CPVC Resin under Invoice No. GT/135 dated 11.09.2023.

Extract of the said WhatsApp Chat & Invoice are as under:

From: 919426205831@s.whatsapp.net Hasmukh Patel (owner)
 To: 919909845672@s.whatsapp.net Morbi C Pvc Akash Bhai

C pvc paip program apo kale morning ma contener ave che

Participant	Delivered	Read	Played
919909845672@s.whatsapp.net Morbi C Pvc Akash Bhai	10-09-2023 14:09:22(UTC+0)	10-09-2023 14:30:32(UTC+0)	

Status: Read
 Platform: Mobile

10-09-2023 14:09:19(UTC+0)

Source Info:
 iPhone/mobile/Containers/Shared/AppGroup/group.net.whatsapp.WhatsApp.shared/ChatStorage.sqlite : 0x7A96B4 (Table: ZWMESSAGE; Size: 19918480 bytes)
 iPhone/mobile/Containers/Shared/AppGroup/group.net.whatsapp.WhatsApp.shared/Library/Preferences/group.net.whatsapp.WhatsApp.shared.plist : 0x1E3F (Size: 106713 bytes)
 iPhone/mobile/Containers/Shared/AppGroup/group.net.whatsapp.WhatsApp.shared/ContactsV2.sqlite : 0x7EE49 (Table: ZWAADDRESSBOOKCONTACT; Size: 1478856 bytes)

From: 919909845672@s.whatsapp.net Morbi C Pvc Akash Bhai

kale savare j aapi dav

Status: Read
 Platform: Mobile

10-09-2023 14:30:44(UTC+0)

← Reply

From: 919426205831@s.whatsapp.net Hasmukh Patel (owner)
To: 919909845672@s.whatsapp.net Morbi C Pvc Akash Bhai

From: 919909845672@s.whatsapp.net Morbi C Pvc Akash Bhai
price 125
Status: Read
Platform: Mobile

10-09-2023 14:31:01(UTC+0)

126 final

Participant	Delivered	Read	Played
919909845672@s.whatsapp.net Morbi C Pvc Akash Bhai	10-09-2023 16:33:19(UTC+0)	10-09-2023 16:36:05(UTC+0)	

Status: Read
Platform: Mobile
Label: Reply

10-09-2023 16:33:18(UTC+0)

Source Info:
iPhone/mobile/Containers/Shared/AppGroup/group.net.whatsapp.WhatsApp.shared/ChatStorage.sqlite - 0x7A99D0 (Table: ZWAMESSAGE; Size: 19188480 bytes)
iPhone/mobile/Containers/Shared/AppGroup/group.net.whatsapp.WhatsApp.shared/Library/Preferences/group.net.whatsapp.WhatsApp.shared.plist - 0x1E34 (Size: 106713 bytes)
iPhone/mobile/Containers/Shared/AppGroup/group.net.whatsapp.WhatsApp.shared/ContactsV2.sqlite - 0x7EE49 (Table: ZWAADDRESSBOOKCONTACT; Size: 1478656 bytes)

← Reply

From: 919909845672@s.whatsapp.net Morbi C Pvc Akash Bhai

From: 919426205831@s.whatsapp.net Hasmukh Patel (owner)
To: 919909845672@s.whatsapp.net Morbi C Pvc Akash Bhai

126 final

Participant	Delivered	Read	Played
919909845672@s.whatsapp.net Morbi C Pvc Akash Bhai	10-09-2023 16:33:19(UTC+0)	10-09-2023 16:36:05(UTC+0)	

Status: Read
Platform: Mobile
Label: Reply

10-09-2023 16:33:18(UTC+0)

are sudCpvc pipe 186/125 fitting 186/132

Status: Read
Platform: Mobile
Label: Reply

10-09-2023 16:36:43(UTC+0)

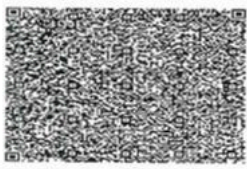

From: 919909845672@s.whatsapp.net Morbi C Pvc Akash Bhai

186-125 = 61 X 10000 = 610000

Status: Read
Platform: Mobile

23-09-2023 04:45:58(UTC+0)

Source Info:
iPhone/mobile/Containers/Shared/AppGroup/group.net.whatsapp.WhatsApp.shared/ChatStorage.sqlite - 0x7B270CD (Table: ZWAMESSAGE; Size: 19188480 bytes)
iPhone/mobile/Containers/Shared/AppGroup/group.net.whatsapp.WhatsApp.shared/ContactsV2.sqlite - 0x7EE49 (Table: ZWAADDRESSBOOKCONTACT; Size: 1478656 bytes)

Debit Memo	TAX INVOICE	Duplicate				
MATRIX IMPEX						
GUNDASARA,GODOWN NO.2, REVENUE SURVEY NO.225 PAIKI PLOT NO.56, SHREENATHJI INDUSTRIAL ZONE, KOTADA SANGANI ROAD, GUNDASARA,RAJKOT 360311						
Ack No : 162314906346063 Ack Date : 11/09/2023 11:48:00 AM IRN NO : 5986e936ce83835e974114e9b9252e18a20 e0ab0bf81746ed23f8d3628f71bc4						
M/s. : ORRIL POLYPLAST LLP MORBI RAJKOT HIGHWAY SURVEY NO 729,P 79 MITANA, TANKARA MORBI MORBI-363650 GSTIN No. : 24AAHFO1119P1Z4 State : Gujarat State Code : 24	Invoice No. : GT/135 Date : 11/09/2023					
	Vehicle No. : GJ-12-AY-2976 L.R. No. : L.R. Date : / / Freight : PAID E-Way Bill No. : 611612748569					
Sr	Description of Goods	HSN	Quantity	Rate	GST %	Amount
1	CPVC RESIN J 700 <i>Seen Tilal H-G. 21-09-2025</i> <i>Seen G... 21-09-2025</i>	39042100	10000.000	186.00	18.00	1860000.00
			10000.000			1860000.00
GST Amount				Three Lakh Thirty Four Thousand Eight Hundred Only		
Rs. (In words) :				Twenty One Lakh Ninety Four Thousand Eight Hundred Only		
Our Bankers :				CGST	167400.00	
Bank & Branch : YES BANK-JUNAGADH,				SGST	167400.00	
Account No. : 10608460000096						
IFSC Code : YESB0001060						
As on Date Closing Balance : 21,94,800.00				Grand Total		21,94,800.00
Terms & Condition :				For, MATRIX IMPEX		
1. Goods once sold will not be taken back. 2. Interest @24% p.a. will be charged if payment is not received within Due date 3. Our risk and responsibility ceases as soon as the material leaves our premises. 4. Subject to RAJKOT Jurisdiction only.				 PROPRIETOR (Authorised Signatory)		
GSTIN NO. : 24AAXPT8647H1ZS						

xiii. On being shown a printout of the WhatsApp chat of his Mobile No. 919426205831 with mobile number 919428128064 i.e. contact saved as **“Deep Bhai Apex Poly Plast Itala C Pvc”** (as extracted from the forensic analysis of mobile phone of Sh. Harsukh Gordanbhai Tilala), Sh. Harsukh Tilala inter alia stated the following:

- a. That Sh. Deep Bhai was the representative of M/s Apex Polyplast, which is based in Rajkot and Sh. Deep is from Itala Village, near Metoda, Gujarat.
- b. On being asked about the contents of the WhatsApp chat from Messages from 19-08-2023 (03:58:00), he stated that Sh. Deep asked him if he could make arrangement for payment in US Dollars to some company (Mainland Trade Initiative (HK) Ltd.), details of which Sh. Deep sent through image message dated 11-09-2023 (07:08:34).

Extract of the said WhatsApp Chat is as under:



BENEFICIARY: MAINLAND TRADE INITIATIVE (H.K.) LTD.
BANK: INDIAN OVERSEAS BANK
ACCOUNT NO.: 102021307311
ADDRESS: 3RD FLOOR, RUTTONJEE HOUSE, 11, DUDELL STREET, CENTAL, HONG KONG
SWIFT CODE: IOBAHKHH

- c. That he had some payment pending with previous Chinese CPVC Supplier of Matrix Impex i.e. Everun Chemical Limited which came from overvalued imports. Accordingly, he made the arrangement for payment of USD 49,840/- in the account of Mainland Trade Initiative (HK) Ltd. from the account of M/s Everun Chemical Limited.

- d. That he also sent a receipt of the said payment USD 49,840/-, to Sh. Deep in his message dated 11.09.2023 (08:29:54)

Extract of the said WhatsApp Chat is as under:

Forwarded

From: 919426205831@s.whatsapp.net Hasmukh Patel (owner)
 To: 919428128064@s.whatsapp.net Deep Bhai Apex Poly Plast Itala C Pvc

Attachments:



Size: 70273
 File name: 2844b992-d544-41ed-a16f-f369eebcad4e.jpg
 Path: https://mmg.whatsapp.net/v/B2_711B-24f30792-144_933552897765596_6354335878897592454_n_enc?ccb=11-4&oh=01_AdQpRGwByM4z7eCgW11ESbnaWQdajpJHb5oDF8CGGDSQEg&oe=65263294_n_enc=000000&ms=3-rue-2844b992-d544-41ed-a16f-f369eebcad4e.jpg
 (Empty File)

Participant	Delivered	Read	Played
919428128064@s.whatsapp.net Deep Bhai Apex Poly Plast Itala C Pvc	11-09-2023 08:30:27(UTC+0)	11-09-2023 08:31:00(UTC+0)	

Status: Read
 Platform: Mobile
 Label: Forwarded

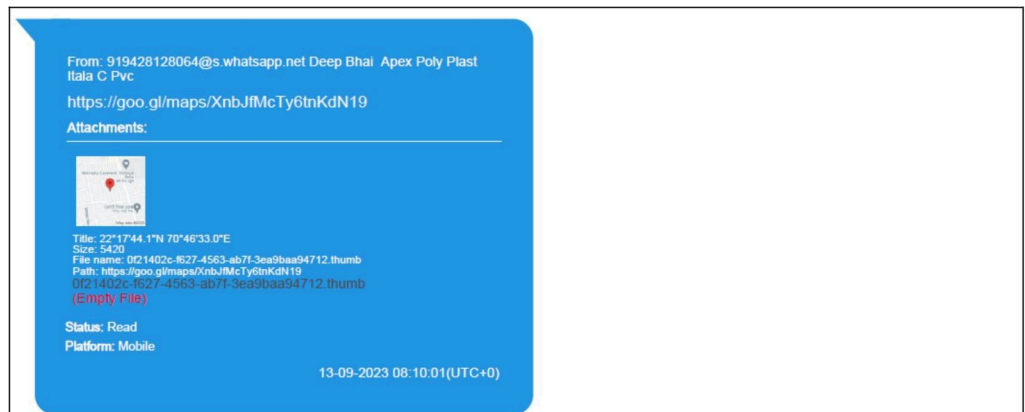
11-09-2023 08:29:54(UTC+0)

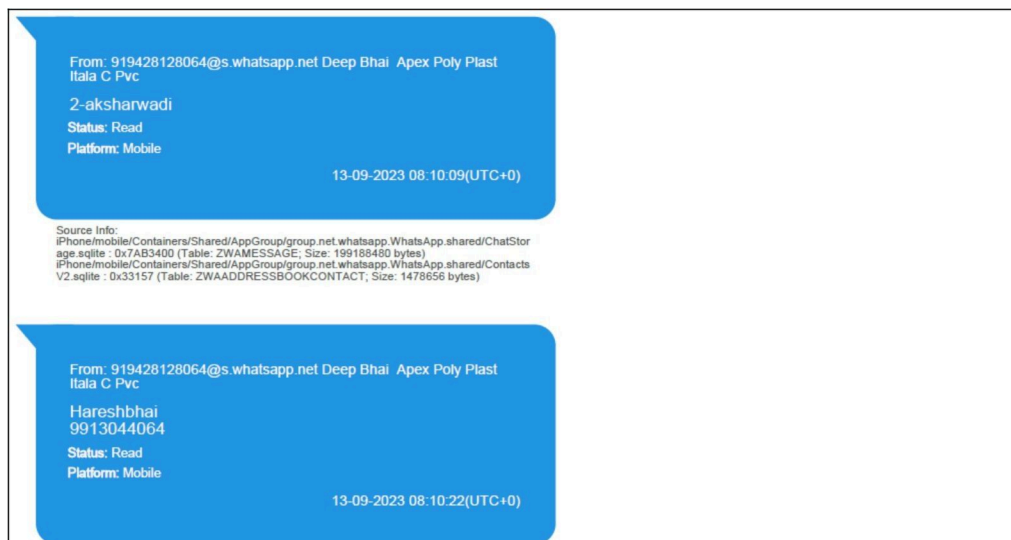
Source Info:
 iPhone/mobile/Containers/Shared/AppGroup/group.net.whatsapp.WhatsApp.shared/ChatStorage.sqlite : 0x7A9E1FF (Table: ZWAMESSAGE, ZWAMEDIAITEM, Size: 199188480 bytes)
 iPhone/mobile/Containers/Shared/AppGroup/group.net.whatsapp.WhatsApp.shared/Library/Preferences/group.net.whatsapp.WhatsApp.shared.plist : 0x1E34 (Size: 106713 bytes)
 iPhone/mobile/Containers/Shared/AppGroup/group.net.whatsapp.WhatsApp.shared/ContactsV2.sqlite : 0x33157 (Table: ZWAADDRESSBOOKCONTACT, Size: 1478658 bytes)
 iPhone/mobile/Containers/Shared/AppGroup/group.net.whatsapp.WhatsApp.shared/MessageMedia/919426205831@s.whatsapp.net/2/8/2844b992-d544-41ed-a16f-f369eebcad4e.jpg : (Size: 70273 bytes)

汇出汇款申请详细信息:			
汇款业务编号:		申请书编号:	1003973115
申请序号:	2011000420230910221228328751	申请状态:	汇款申请成功
录入操作员:	00003	提交时间:	2023-09-11 16:24:35
汇款方式:	电汇	收款人国别:	印度 INDIA IND
汇款用途:	预付货款		
商品代码:	070201		
商品大类:	07塑料及其制品: 橡胶及其制品		
商品小类:	02其他		
商品详细:	0702其他		
汇款账号:	OSA90000103075100		
汇款人名称和地址:	EVERUN CHEMICAL LIMITED ROOM 1203, JINYU INTERNATIONAL TOWER, HIGH, TECH ZONE, WEIFANG CHINA		
汇款人联系电话:	0536-8758517		
币种:	USD	汇款金额:	49,840.00
金额回显:	49,840.00		
是否全额到账:	否		
汇款手续费承担:	SHA: 汇款人承担汇款行手续费		
收款人开户银行代理行:	SWIFT BIC: 名称及地址:		
收款人开户银行:	SWIFT BIC: IOBAHKHXXX 收款行清算号: 名称及地址: INDIAN OVERSEAS BANK, HONG KONG		
收款人:	账号(A/C): 102021307311 名称及地址: MAINLAND TRADE INITIATIVE (H.K.)LTD 3RD FLOOR, RUTTONJEE HOUSE, 11, DUDD ELL STREET, CENTAL, HONG KONG		
汇款附言:	NonResident		

- e. That in message dated 13.09.2023 (08:10:01), Sh. Deep sent him a location alongwith details of a person in the next message and that he did not specifically remember the person’s details and location details, however, the amount paid in USD was returned to him in cash in India.

Extract of the said WhatsApp Chat is as under:





- xiv. He added that they did not gain a lot from this and after deducting transportation, expenses, etc, they only got Rs. 4-6/Kg as profit margin.

STATEMENT DATED 24.09.2025 OF SH. GUNJAN KISHORBHAI TILALA

13. Summons dated 17.09.2025 was issued to Sh. Gunjan Kishorbhai Tilala for appearance on 24.09.2025 (**RUD-26**). Against the summons, Sh. Gunjan Kishorbhai Tilala appeared on 24.09.2025 and tendered his voluntary statement dated 24.09.2025 (**RUD-27**). Gist of the same is as under:

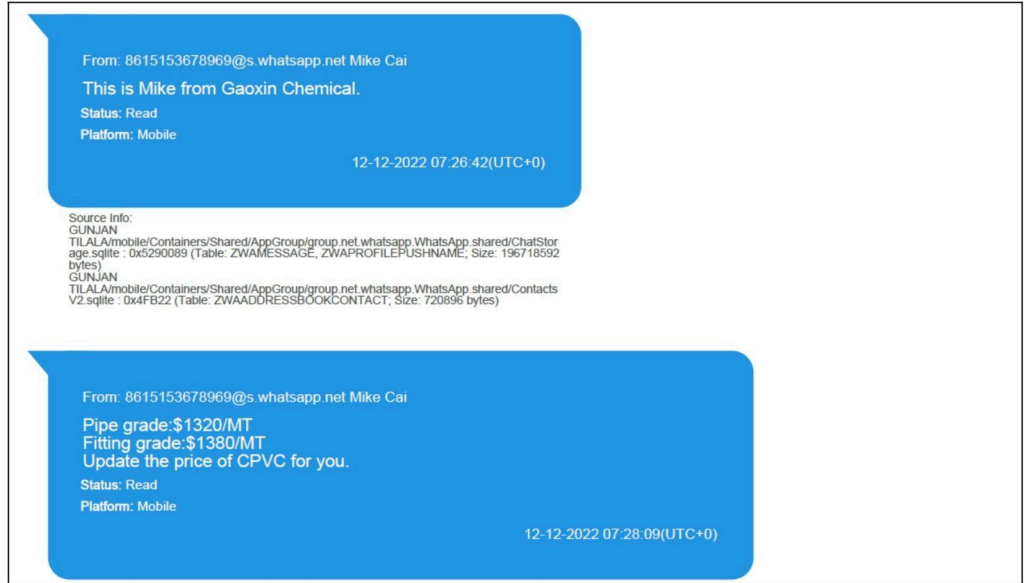
- i. That there are two grades of CPVC resin: Pipe Grade (also known as Extrusion Grade) & Fitting Grade (also known as Injection or Moulding Grade) and the price variation between these two grades is approximately 50-100 USD/MT, with Fitting Grade being the costlier option. That within a specific grade of CPVC resin, prices are generally similar across different Chinese manufacturers with difference of generally 5-10% depending on availability.
- ii. That CPVC resin produced by Chinese manufacturers such as Shandong Gaoxin Chemical Co. Ltd. and Shandong XiangSheng Plastic Industry Co. Ltd. (brand: SunEight) is of comparable quality and can be used interchangeably. That Matrix Impex has never imported CPVC compound of Chinese origin.
- iii. That there are different brand names of these CPVC Resin. The grades names in import data of Matrix Impex, is as under:

me	Na	CPVC	Manufacturer
		Grade	

J-700	Pipe Grade	Shandong Gaoxin Chemical Co. Ltd.
Z-500	Fitting Grade	
XSJ-700	Pipe Grade	Shandong XiangSheng Plastic Industry Co. Ltd. (Brand-SunEight)
XSZ-500	Fitting Grade	

- iv. He further stated that Pipe Grade CPVC resin is used for the manufacture of CPVC pipes, whereas Fitting Grade CPVC resin is used for the manufacture of fittings such as elbows and couplers used in fitting of CPVC pipes.
- v. On being shown his previous statement dated 13.03.2024, he stated that Matrix Impex had indulged in the import of Chinese-origin CPVC resin at inflated prices in order to evade the payment of Anti-Dumping Duty, and he reiterated and concurred with the said statement.
- vi. That the prices of CPVC resin started decreasing around October'2022 and it reduced to around 1350USD/MT by March'2023. This further reduced to 1250USD/MT by end of 2023. However, Matrix Impex continued importing Chinese Origin CPVC @ 2010 USD/MT till February, 2024. That Matrix Impex used to pay 100-200 USD/MT as commission to their foreign supplier over these prices and the suppliers use to provide Matrix Impex with services like shipment handling, negotiation with manufacturer, return of money, preparation of higher value invoice etc.
- vii. That his uncles Sh. Harsukh Tilala and Sh. Bipin Tilala did not look after import hence they were not aware about exact payment of commission. However, when informing about their cost of import of Chinese CPVC resin, he used to add this commission.
- viii. That there is no agreement with Chinese CPVC suppliers for payment of Commission and amount was informed by the supplier telephonically when he used to confirm their order.
- ix. That his uncle Sh. Harsukh Tilala dealt with domestic sale of Chinese origin CPVC resin. However, he used to tell his uncle the actual cost of Chinese CPVC resin along with other expenses incurred by them in importing it at per KG basis. Accordingly, his uncle used to add their profit and sell it to domestic buyers in India but domestic billing was done at higher rate.
- x. That the domestic billing was done as per Account books i.e. amount mentioned in the Bills of Entry/Import invoice value, and after including expenses & profits.

- xi. That as per his knowledge the difference between Import prices of Bills of Entry vs domestic Bills at which Imported CPVC Resin was actually sold to the domestic buyers depended upon the imported Value of the Chinese CPVC Resin. Till October 2022, there was no difference as price of Chinese CPVC Resin was actually high till that time. Further, with the decrease in the actual prices of Chinese CPVC Resin, the difference between the actual cost & the Domestic Billing prices started increasing. It was around Rs. 20-40/Kg depending upon time, type of resin and domestic buyer.
- xii. That he used to look after everything related to imports in Matrix Impex including the foreign remittances to be sent to foreign CPVC suppliers through banking channel.
- xiii. That difference in the actual cost & the Domestic Billing prices started increasing after October-November 2022 and domestic sale was used to be done in high prices i.e. as per the import prices and hence the difference prices was sometimes used to be made by them in cash to their domestic buyers to settle the extra billing. Further, sometimes the cash was directly used to be transferred from the Hongkong foreign suppliers to their domestic buyers, and this was done by the foreign suppliers only.
- xiv. On being shown a printout of the WhatsApp chat of his Mobile No. 919408214281 with mobile number 8615153678969 i.e. contact saved as **“Mike Cai”** (as extracted from the forensic analysis of mobile phone of Sh. Gunjan Kishorbhai Tilala), Sh. Gunjan Kishorbhai Tilala stated the following:
 - a. That Mr. Mike introduced himself as from Gaoxin Chemical in chat dated 12.12.2022 and informed updated price of 1320USD/MT is for Pipe Grade and 1380USD/MT is for Fitting grade CPVC resin.
Extract of the said WhatsApp Chat is as under:



- b. That in message dated 10.01.2023 Mr. Mike informed that 1350 USD/MT is for Pipe Grade and 1400 USD/MT is for Fitting grade CPVC resin.
Extract of the said WhatsApp Chat is as under:



- c. That in message dated 02.06.2023 Mr. Mike informed that updated price is 1150 USD/MT for Pipe Grade and 1200 USD/MT is for Fitting grade CPVC resin and informed that these were CIF prices.
Extract of the said WhatsApp Chat is as under:



- d. That in message dated 14.06.2023 Mr. Mike informed that best price of US\$1130/MT CIF for Pipe Grade and US\$ 1160/MT CIF for Fitting grade CPVC resin can be offered.
Extract of the said WhatsApp Chat is as under:



- e. He added that he never purchased Gaoxin CPVC resin through Mike.
- xv. On being shown a printout of the WhatsApp chat of his Mobile No. 919408214281 with mobile number 8613906468409 i.e. contact saved as **“Gaoxin Fiona Fan CPVC Gaoxin”** (as extracted from the forensic analysis of

mobile phone of Sh. Gunjan Kishorbhai Tilala), Sh. Gunjan Kishorbhai Tilala stated the following:

- a. That Fiona was an agent of Chinese CPVC manufacturer- Shandong Gaoxin, and used to offer him prices of Gaoxin CPVC resin.
- b. That in messages dated 18.02.2021, Ms. Fiona informed that price is 1610USD/MT CIF Mundra for Pipe grade CPVC resin. On being asked by him about the rate for fitting grade, Ms. Fiona informed that it would be 1630USD/MT CIF Mundra. On being asked about rate of ocean freight, Ms. Fiona informed it is \$120/MT and he asked it would be 2160 US\$ for full 20 feet container having 18 MT CPVC which Ms. Fiona confirmed. Further, Ms. Fiona asked him about quantity and whether he require in first week of March, 2021 for which he told that he will inform the quantity and require both pipe and fitting grade CPVC.

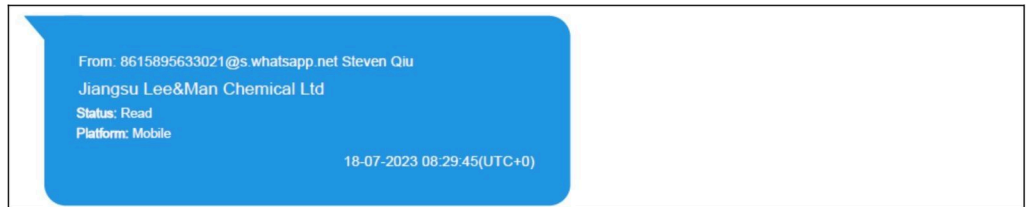
Extract of the said WhatsApp Chat is as under:





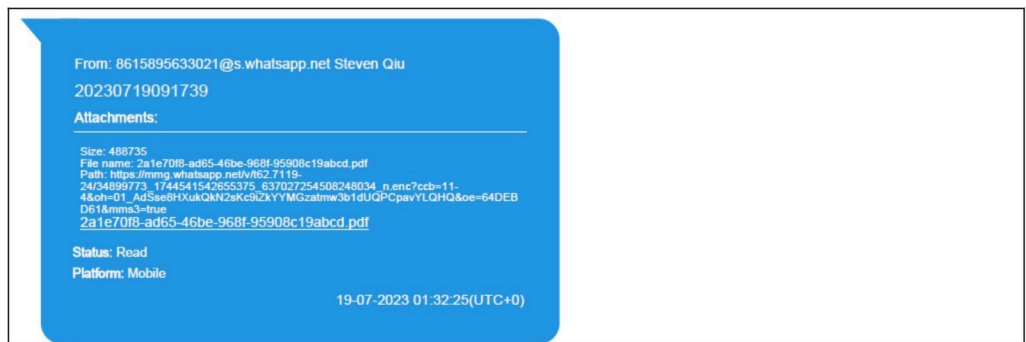
- c. That he never purchased Gaoxin CPVC resin through Fiona.
- xvi. On being shown a printout of the WhatsApp chat of his Mobile No. 919408214281 with mobile number 8615895633021 i.e. contact saved as **“Steven Qiu”** (as extracted from the forensic analysis of mobile phone of Sh. Gunjan Kishorbhai Tilala), Sh. Gunjan Kishorbhai Tilala stated the following:
 - a. That Mr. Steven introduced himself as a representative of Chinese CPVC Resin & Compound-namely Jiangsu Lee & Man Chemical Ltd in messages dated 18.07.2023.

Extract of the said WhatsApp Chat is as under:



b. That in message dated 19.07.2023 (01:32:25), Mr. Steven sent him Quotation of CPVC Resin Pipe Grade of their company “*Jiangsu Lee & Man Chemical Ltd*” which was FOB 1075 USD/MT (PVC-Qilu) and FOB 1605 USD/MT (PVC- Kem One) and variation in prices were due to the differences in the brand of the PVC used in the manufacturing of the said CPVC Resin.

Extract of the said WhatsApp Chat is as under:



Item No.	Description	Unit Price	Quantity
		USD/MT	MT
1	CPVC RESIN (Pipe grade GRC67001/Fitting grade GRC57001)-QILU PVC	FOB \$1075	100.00
2	CPVC RESIN(Pipe grade GRC6700/Fitting grade GRC5700)-KEM ONE PVC	FOB \$1605	100.00
3			
4			

Remarks:

1. Payment term: 90days or 100% TT in advance End user available.
100% TT in advance both End user and trading company available.
Commission mode available
2. Packaging: 25kg/bag palletized.
3. Delivery: Around Two weeks after receiving L/C
4. Validity: JUL. 26th, 2023
5. Minimum Quantity: 18MT
6. Port of loading: Shanghai, China

Maker: *Steven Qiu*
Date: *Jul. 19th. 2023.*

Approval:
Date:

c. That after this, they exchanged messages about PTFE, but he never neither imported CPVC through him nor from the manufacturer “*Jiangsu Lee & Man Chemical Ltd*”.

xvii. That when the prices had come down, they had to bear the cost of Commission charges which were over and above the prices mentioned by him in his earlier statement dated 13.03.2024. That Matrix Impex did not gain a lot from this arrangement and after deducting transportation, expenses etc, they only got Rs. 4- 5/Kg as profit margin.

STATEMENT DATED 25.09.2025 OF SH. BIPIN KUMAR GORDHANBHAI TILALA

14. Summons dated 17.09.2025 was issued to Sh. Bipin Kumar Gordhanbhai Tilala for appearance on 26.09.2025 (**RUD-28**). Against the summons, Sh. Bipin Kumar Gordhanbhai Tilala appeared on 25.09.2025 and tendered his voluntary statement dated 25.09.2025 (**RUD- 29**). Gist of the same is as under:

- i. On being shown copy of statement dated 24.09.2025 tendered by his brother Sh. Harsukh Tilala, and the statement dated 24.09.2025 tendered by his nephew Sh. Gunjan Tilala, he stated that the contents thereof were explained to him by his nephew Sh. Gunjan Tilala, who was accompanying him at the time. He further stated that after understanding the contents, he signed on each page of the said statements as a token of their correctness and authenticity.
- ii. That his nephew Sh. Gunjan Tilala used to look after imports and dealt with foreign suppliers and commission agents for the procurement of CPVC resin.
- iii. That his younger brother Sh. Harsukh Tilala looked after domestic sales & marketing of the CPVC Resin in Matrix Impex. He further stated that the firm is presently not engaged in dealing with CPVC and occasionally undertakes the import of Calcium Carbonate, along with domestic sale and purchase of Titanium Dioxide.
- iv. That Matrix Impex is a family business and is under overall supervision of himself, being the Proprietor of Matrix Impex. That he doesn't understand Hindi well and could not understand English, hence Gunjan & Harsukh help him with the functioning of the firm.
- v. That two grades of CPVC Resin- Pipe grade & Fitting grade and as he did not look after imports hence could not say about the price variation between the two grades.
- vi. That Matrix Impex indulged in import of Chinese Origin CPVC Resin at inflated prices to avoid paying Anti-Dumping Duty. That he is not exactly aware about difference in prices because his nephew Gunjan used to mainly look after import.
- vii. That they use to pay 100-200 USD/MT as commission to their foreign supplier over and above the prices and the commission was for services provided by suppliers.

- viii. That as informed by Gunjan, there was no agreement with foreign suppliers of Chinese CPVC for payment of Commission and amount was informed by the supplier telephonically to Gunjan.
- ix. That his nephew Gunjan used to look after everything related to imports including the foreign remittances to be sent to foreign CPVC suppliers through banking channel.
- x. That his nephew Gunjan used to look after all import related transactions and his brother Harsukh Tilala used to look after domestic sale transactions. Accordingly, differential amount received from overseas suppliers was looked after by Gunjan and domestic differential amount was looked after by Harsukh.
- xi. Matrix Impex did not gain a lot from import of Chinese CPVC resin, and only got Rs.4-5/Kg as profit margin. Hence, although he admitted Matrix Impex committed overvaluation in the Import of Chinese Origin CPVC Resin to evade Anti-Dumping Duty, he requested that a lenient view may be taken.

15. RELEVANT LEGAL PROVISIONS:

15.1 Legal provisions relevant to the present proceedings are:

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

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

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

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

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

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

- (b) the value of such goods as determined in accordance with the provisions of this Act and the Customs Tariff Act;*
- (c) exemption or concession of duty, tax, cess or any other sum, consequent upon any notification issued therefor under this Act or under the Customs Tariff Act or under any other law for the time being in force;*
- (d) the quantity, weight, volume, measurement or other specifics where such duty, tax, cess or any other sum is leviable on the basis of the quantity, weight, volume, measurement or other specifics of such goods;*
- (e) the origin of such goods determined in accordance with the provisions of the Customs Tariff Act or the rules made thereunder, if the amount of duty, tax, cess or any other sum is affected by the origin of such goods;*
- (f) any other specific factor which affects the duty, tax, cess or any other sum payable on such goods, and includes provisional assessment, self-assessment, re-assessment and any assessment in which the duty assessed is nil ;]*

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

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

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

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

(22) "goods" includes -

- (a) vessels, aircrafts and vehicles;*
- (b) stores;*
- (c) baggage;*
- (d) currency and negotiable instruments; and*
- (e) any other kind of movable property;*

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

(25) "imported goods" means any goods brought into India from a place outside India but does not include goods which have been cleared for home consumption;

(26) "importer", in relation to any goods at any time between their importation and the time when they are cleared for home consumption, includes any owner, beneficial owner or any person holding himself out to be the importer;

(33) "prohibited goods" means any goods the import or export of which is subject to any prohibition under this Act or any other law for the time being in force but does not include any such goods in respect of which the conditions subject to which the goods are permitted to be imported or exported have been complied with;

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

.....

15.2.2 Section 12- Dutiable goods:

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

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

15.2.3 Section 14- Valuation of goods:

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

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

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

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

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

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

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

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

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

Explanation: For the purposes of this section -

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

(i) determined by the Board, or

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

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

15.2.4 Section 17- Assessment of duty:

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

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

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

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

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

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

...

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

(1) ...

(2) ...

(3) ...

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

(a) collusion; or

(b) any willful mis-statement; or

(c) suppression of facts,

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

...

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

(1) Notwithstanding anything contained in any judgment, decree, order or direction of any court, Appellate Tribunal or any authority or in any other provision of this Act or the rules made thereunder, the person, who is liable to pay duty in accordance with the provisions of section 28, shall, in addition to such duty, be liable to pay interest, if any, at the rate fixed under sub-section (2), whether such payment is made voluntarily or after determination of the duty under that section.

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

15.2.7 Section 46-Entry of goods on importation:

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

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

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

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

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

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

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

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

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

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

- (a) the accuracy and completeness of the information given therein;
- (b) the authenticity and validity of any document supporting it; and
- (c) compliance with the restriction or prohibition, if any, relating to the goods under this Act or under any other law for the time being in force.

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

15.2.8 Section 111-Confiscation of Improperly Imported goods:

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

(a)...;

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

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

Any person, -

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

(b) who acquires possession of or is in any way concerned in carrying, removing, depositing, harbouring, keeping, concealing, selling or purchasing, or in any other manner dealing with any goods which he knows or has reason to believe are liable to confiscation under section 111,

shall be liable, -

(i) in the case of goods in respect of which any prohibition is in force under this Act or any other law for the time being in force, to a penalty not exceeding the value of the goods or five thousand rupees, whichever is the greater;

(ii) in the case of dutiable goods, other than prohibited goods, subject to the provisions of section 114A, to a penalty not exceeding ten per cent. of the duty sought to be evaded or five thousand rupees, whichever is higher:

Provided that where such duty as determined under sub-section (8) of section 28 and the interest payable thereon under section 28AA is paid within thirty days from the date of communication of the order of the proper officer determining such duty, the amount of penalty liable to be paid by such person under this section shall be twenty-five per cent. of the penalty so determined;

(iii) in the case of goods in respect of which the value stated in the entry made under this Act or in the case of baggage, in the declaration made under section 77 (in either case hereafter in this section referred to as the declared value) is higher than the value thereof, to a penalty not exceeding the difference between the declared value and the value thereof or five thousand rupees, whichever is the greater;

(iv) in the case of goods falling both under clauses (i) and (iii), to a penalty not exceeding the value of the goods or the difference between the declared value and the value thereof or five thousand rupees, whichever is the highest;

(v) in the case of goods falling both under clauses (ii) and (iii), to a penalty not exceeding the duty sought to be evaded on such goods or the difference between the declared value and the value thereof or five thousand rupees, whichever is the highest.

15.2.10 Section 114A- Penalty for short-levy or non-levy of duty in certain cases:

Where the duty has not been levied or has been short-levied or the interest has not been charged or paid or has been part paid or the duty or interest has been erroneously refunded by reason of collusion or any wilful mis-statement or suppression of facts, the person who is liable to pay the duty or interest, as the case may be, as determined under sub-section (8) of section 28 shall also be liable to pay a penalty equal to the duty or interest so determined:

Provided that where such duty or interest, as the case may be, as determined under sub-section (8) of section 28, and the interest payable thereon under section 28AA, is paid within thirty days from the date of the communication of the order of the proper officer determining such duty, the amount of penalty liable to be paid by such person under this section shall be twenty-five per cent of the duty or interest, as the case may be, so determined:

...

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

Explanation ...

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

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

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

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

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

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

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

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

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

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

1. Short title, commencement and application.-

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

...

(3) They shall apply to imported goods.

...

3. Determination of the method of valuation.-

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

...

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

Provided...

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

4. Transaction value of identical goods.

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

...

5. Transaction value of similar goods.

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

....

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

...

12. Rejection of declared value. –

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

(2) At the request of an importer, the proper officer, shall intimate the importer in writing the grounds for doubting the truth or accuracy of the value declared

in relation to goods imported by such importer and provide a reasonable opportunity of being heard, before taking a final decision under sub-rule (1).

Explanation.-

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

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

...

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

(1) ...

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

...

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

15.5 Advance Authorisation Scheme:

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

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

Policy permitting import of the said materials), from the whole of the duty of customs leviable thereon under the First Schedule to the Customs Tariff Act, 1975 and from the whole of the additional duty leviable thereon under sub sections (1),

(3) and (5) of section 3, safeguard duty leviable thereon under section 8B, countervailing duty leviable thereon under section 9 and anti-dumping duty leviable thereon under section 9A.

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

“G.S.R. --(E). – Whereas, in the matter of import of ‘Chlorinated Polyvinyl Chloride Resin (CPVC)-whether or not further processed into compound’ (hereinafter referred to as the subject goods), falling under heading 3904 of the First Schedule to the Customs Tariff Act, 1975 (51 of 1975) (hereinafter referred to as the said Customs Tariff Act), originating in, or exported from China PR and Korea RP (hereinafter referred to as the subject countries) and imported into India, the designated authority

vide its preliminary findings No. 6/3/2019 DGTR, dated the 12th July, 2019, published in the Gazette of India, Extraordinary, Part I, Section 1, dated the 12th July, 2019, had recommended imposition of provisional anti dumping duty on the imports of subject goods, originating in or exported from subject countries;

And whereas, on the basis of aforesaid findings of the designated authority, the Central Government had imposed provisional anti-dumping duty on the subject goods vide notification of the Government of India in the Ministry of Finance (Department of

Revenue), No. 33/2019- Customs (ADD), dated the 26th August, 2019, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i) vide number G. S. R. 600 (E), dated the 26th August, 2019;

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

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

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

Now, therefore, in exercise of the powers conferred by sub-sections (1) and (5) of section 9A of the said Customs Tariff Act, read with rules 18 and 20 of the Customs Tariff (Identification, Assessment and Collection of Anti-dumping Duty on Dumped Articles and for Determination of Injury) Rules, 1995, the Central Government, on the

basis of the aforesaid final findings of the designated authority, hereby imposes on the subject goods, the description of which is specified in column (3) of the Duty Table below, falling under tariff items of the First Schedule to the said Customs Tariff Act as specified in the corresponding entry in column (2), originating in the countries as specified in the corresponding entry in column (4), and exported from the countries as specified in the corresponding entry in column (5), produced by the producers as specified in the corresponding entry in column (6), having specifications as specified in the corresponding entry in column (7), and imported into India, a definitive anti-dumping duty at the rate equal to the difference between the landed value of the subject goods and the amount, currency and per unit of measurement as specified in the corresponding entry in column (8) provided that the landed value is less than the amount indicated in column (8), of the said Duty Table:-

iv.

S. No.	HS Code	Description of Goods	Country of Origin	Country of Export	Producer	Specification	Amount (USD/MT)
1	2	3	4	5	6	7	8
1A	3904 10 10; 3904 10 20; 3904 10 90; 3904 21 00; 3904 22 00; 3904 90 10; 3904 90 90	Chlorinated Polyvinyl Chloride Resin (CPVC) – whether or not further processed into compound	China PR	Any country including China PR	Shandong Gaoxin Chemical Co Ltd	CPVC Resin	2,087
1B	Same as above	Same as above	China PR	Any country including China PR	Same	CPVC Compound	2,717
2A	Same as above	Same as above	China PR	Any country including China PR	Shandong Pujie Rubber and Plastic Co Ltd	CPVC Resin	2,053
2B	Same as above	Same as above	China PR	Any country including China PR	Same	CPVC Compound	2,853
3A	Same as above	Same as above	China PR	Any country including China PR	Shandong Xiangsheng New Materials	CPVC Resin	2,045

					<i>Technology Co Ltd</i>		
<i>3B</i>	<i>Same</i>	<i>Same as</i>	<i>China</i>	<i>Any</i>	<i>Same</i>	<i>CPVC</i>	<i>2,853</i>

	<i>as above</i>	<i>above</i>	<i>PR</i>	<i>country including China PR</i>		<i>Compound</i>	
4A	<i>Same as above</i>	<i>Same as above</i>	<i>China PR</i>	<i>Any country including China PR</i>	<i>Weifang Sundow Chemical Co Ltd</i>	<i>CPVC Resin</i>	<i>2,025</i>
4B	<i>Same as above</i>	<i>Same as above</i>	<i>China PR</i>	<i>Any country including China PR</i>	<i>Same</i>	<i>CPVC Compound</i>	<i>2,853</i>
5A	<i>Same as above</i>	<i>Same as above</i>	<i>China PR</i>	<i>Any country including China PR</i>	<i>Shandong Xuye New Materials Co Ltd</i>	<i>CPVC Resin</i>	<i>2,057</i>
5B	<i>Same as above</i>	<i>Same as above</i>	<i>China PR</i>	<i>Any country including China PR</i>	<i>Same</i>	<i>CPVC Compound</i>	<i>2,657</i>
6A	<i>Same as above</i>	<i>Same as above</i>	<i>China PR</i>	<i>Any country including China PR</i>	<i>Any other producer not mentioned above</i>	<i>CPVC Resin</i>	<i>2,161</i>
6B	<i>Same as above</i>	<i>Same as above</i>	<i>China PR</i>	<i>Any country including China PR</i>	<i>Same</i>	<i>CPVC Compound</i>	<i>2,853</i>
7A	<i>Same as above</i>	<i>Same as above</i>	<i>Any country other than China PR & Korea RP</i>	<i>China PR</i>	<i>Any producer</i>	<i>CPVC Resin</i>	<i>2,161</i>
7B	<i>Same as above</i>	<i>Same as above</i>	<i>Any country other than China PR & Korea RP</i>	<i>China PR</i>	<i>Same</i>	<i>CPVC Compound</i>	<i>2,853</i>
8A	<i>Same as above</i>	<i>Same as above</i>	<i>Korea RP</i>	<i>Any country including Korea RP</i>	<i>Any producer</i>	<i>CPVC Resin</i>	<i>2,024</i>
8B	<i>Same as</i>	<i>Same as</i>	<i>Korea RP</i>	<i>Any country</i>	<i>Same</i>	<i>CPVC Compound</i>	<i>2,853</i>

	<i>above</i>	<i>above</i>		<i>including Korea RP</i>			
9A	<i>Same as</i>	<i>Same as above</i>	<i>Any country</i>	<i>Korea RP</i>	<i>Any producer</i>	<i>CPVC Resin</i>	<i>2,024</i>

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

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

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

Explanation 1.- For the purposes of this notification, rate of exchange applicable for the purposes of calculation of such anti-dumping duty shall be the rate which is specified in the notification of the Government of India, in the Ministry of Finance (Department of Revenue), issued from time to time, in exercise of the powers conferred by section 14 of the Customs Act, 1962 (52 of 1962), and the relevant date for the determination of the rate of exchange shall be the date of presentation of the bill of entry under section 46 of the said Customs Act.

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

16. MODUS OPERANDI/SUMMARY OF INVESTIGATION:

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

16.1 Sh. Bipinkumar Gordhanbhai Tilala, Proprietor of Matrix Impex, had overall control

and supervision over the functioning of the proprietorship concern. The firm was engaged in the import of Chinese origin CPVC Resin and sale thereof in the Indian domestic market. Though the day-to-day operational work was distributed amongst family members, all major

decisions, including adoption of the modus operandi for imports and domestic sales, were taken with his knowledge, consent, and approval.

16.2 Matrix Impex imported Chinese origin CPVC Resin and cleared the same for Home consumption during the period 2021-2024. The prices of Chinese origin CPVC Resin declared by Matrix Impex in the Bills of Entry were analysed with the contemporary imports of Chinese origin CPVC Resin during the period. It was revealed that the prices declared by Matrix Impex in the Bills of Entry was contrary to the trend of the prices of imports of Chinese origin CPVC Resin made under Advance Authorisation. Matrix Impex was aware of the price trend of CPVC resin imported from China as he was regularly getting enquiries about CPVC resin from Chinese suppliers of CPVC resin where the actual price of CPVC Resin imported from China was informed to Matrix Impex as evident through the various whatsapp chats as discussed above.

16.3 Matrix Impex imported Chinese origin CPVC Resin, mainly of Shandong Gaoxin and Shandong Xiangsheng (SunEight) brands, during the relevant period. The actual CIF Mundra prices of the said CPVC Resin, as admitted by Sh. Bipinkumar Gordhanbhai Tilala, Sh. Harsukh Gordhanbhai Tilala & Sh. Gunjan Kishorbhai Tilala *vide* various voluntary statements recorded under Section 108 of the Customs Act, 1962- and corroborated by their contemporaneous WhatsApp Chats, ranged between 1,150-1,400 USD/MT, depending upon grade and period. However, Matrix Impex deliberately declared inflated import prices of around 2,010 USD/MT in the Bills of Entry filed before Indian Customs.

16.4 Sh. Gunjan Kishorbhai Tilala, nephew of the proprietor, was entrusted with and handled the entire import-related activities, including negotiation with Chinese manufacturers and Hong Kong-based trader-exporters, finalization of prices, arrangement of shipments, and processing of foreign outward remittances. He admitted in his voluntary statements recorded under Section 108 of the Customs Act, 1962 that the imports were routed through Hong Kong- based trading firms, who issued inflated invoices and charged commission of USD 100-200 per MT for facilitating overvaluation, preparation of inflated invoices, and arranging return of the differential amount, although he mentioned there were no agreement between Matrix Impex & foreign suppliers for the commission charged by the foreign suppliers.

16.5 Sh. Harsukh Gordhanbhai Tilala, brother of the proprietor, looked after domestic sales and marketing of the imported Chinese origin CPVC Resin. He admitted in his voluntary statements recorded under Section 108 of the Customs Act, 1962 that the imported goods were

sold in the Indian domestic market at prices aligned with the inflated import values, however, the actual transaction prices with buyers were much lower, and the difference arising out of overbilling was returned to the buyers in cash, after retaining a margin of approximately ₹4–6 per kg.

16.6 The investigation revealed, and Sh. Bipinkumar Gordhanbhai Tilala, Sh. Harsukh Gordhanbhai Tilala & Sh. Gunjan Kishorbhai Tilala admitted, that Matrix Impex systematically issued domestic invoices at artificially inflated prices, whereas the actual sale prices were lower. The differential amount between the invoiced price and the actual agreed price was settled in cash, either directly by Matrix Impex or through arrangements made by overseas suppliers. This modus-operandi stands corroborated by evidences unearthed during this investigation. The actual prices of Chinese CPVC resin were in the range of the import prices of Chinese CPVC Resin imported by various other Importers under Advance Authorisation scheme, during the period under investigation.

16.7 Matrix Impex routed the consignments through trader-exporters based in Hongkong, and had procured invoices at inflated prices, whereas the actual price was much less as per the prevalent market prices which gets reflected in the evidences unearthed during the course of investigation & which is in line with the imports under Advance Authorisation. In fact, incriminating documents retrieved from the forensics indicate that the Hongkong based trader was nothing but a decoy of Chinese based original Supplier. Sh. Gunjan Kishorbhai Tilala in his statement dated 13.03.2024 stated that he used to directly communicate with representative of M/s Everun Chemical Limited, Ms. Wendy (Mobile No. +86-13684706061) through emails, WhatsApp calls, and WhatsApp chats for negotiating prices & other terms & conditions. During his statement, he was shown the copy of an email dated 20-10-2022 (shown below), received from a person Ms. Wendy Wang.

It is evident from the email address (wendy@gaoxinchemical.com) of the sender Ms. Wendy Wang that the email was having the domain name of Gaoxin chemical. Primarily, a company allots its email domain only to its employees, not the buyers. Further, as per statement of Sh. Gunjan, one Wendy of M/s Everun Chemical Limited, Hongkong used to contact him through whatsapp number +8613884706061. In below mentioned email, the same number is mentioned as contact number of Wendy Wang. It stipulates that Wendy Wang of M/s Shandong Gaoxin Chemicals and Wendy of M/s Everun Chemical Limited, Hongkong, were the same person and this also proves that an employee of primary manufacturer M/s

Shandong Gaoxin Chemicals was handling the Hongkong based firm M/s Everun Chemical Limited, just for an arrangement to circumvent the Anti-dumping duties.



16.8 To sum it up, by routing imports through trader-exporters, deliberately overvaluing the declared import price, mis-declaring the true transaction value, paying commission to foreign suppliers, and arranging clandestine return of the differential amount, Matrix Impex through its Proprietor Sh. Bipinkumar Gordhanbhai Tilala, along with Sh. Gunjan Kishorbhai Tilala, and Sh. Harsukh Gordhanbhai Tilala, appears to have wilfully mis-declared the value of Chinese origin CPVC Resin before Indian Customs with the intent to evade payment of applicable Anti-Dumping Duty.

16.9 Thus, the Anti-Dumping Duty so evaded -by reason of collusion, deliberate overvaluation, mis-declaration, and suppression of material facts- is liable to be demanded and recovered from Matrix Impex through its Proprietor Sh. Bipinkumar Gordhanbhai Tilala, for its imports of Chinese origin CPVC Resin in terms of the extended period provisions of

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

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

18. REJECTION OF DECLARED VALUE:

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

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

Harsukh Gordhanbhai Tilala and Sh. Gunjan Kishorbhai Tilala knew that if the actual price of impugned goods i.e. Chinese origin CPVC Resin were filed before Indian Customs in imports made by Matrix Impex, then Matrix Impex would be liable to pay a larger amount of Anti-Dumping Duty. Accordingly, Matrix Impex through its Proprietor Sh. Bipinkumar Gordhanbhai Tilala & Sh. Harsukh Gordhanbhai Tilala and Sh. Gunjan Kishorbhai Tilala through their overseas suppliers, managed invoices at prices more than the actual prevailing prices.

- iv. It appears from the various evidences unearthed during the investigation that Matrix Impex sold the impugned goods i.e. imported Chinese origin CPVC Resin in the domestic market at higher than actual values, and settled the trade using cash transactions. It is evident that the same was done to align the prices of Resin sold to that of Resin imported by way of overvaluation, and the same was also admitted by Proprietor of Matrix Impex- Sh. Bipinkumar Gordhanbhai Tilala & Sh. Harsukh Gordhanbhai Tilala and Sh. Gunjan Kishorbhai Tilala.
- v. Further, Proprietor of Matrix Impex- Sh. Bipinkumar Gordhanbhai Tilala, and Sh. Harsukh Gordhanbhai Tilala and Sh. Gunjan Kishorbhai Tilala in their voluntary statements recorded under section 108 of the Customs Act, 1962, admitted that they committed overvaluation in the imports of the impugned goods i.e. Chinese origin CPVC Resin with an intent to evade Anti-Dumping Duty.

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

19. RE-DETERMINATION OF TRANSACTION VALUE:

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

19.4 Identification of Identical or Similar Goods:

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

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

19.4.3 Further, Proprietor of Matrix Impex- Sh. Bipinkumar Gordhanbhai Tilala & Sh. Harsukh Gordhanbhai Tilala and Sh. Gunjan Kishorbhai Tilala, in their voluntary statements recorded under section 108 of the Customs Act, 1962, admitted that there are mainly 2 types of resins i.e. Pipe grade & Fitting grade and that within a similar CPVC Resin grade (i.e. Pipe grade or Fitting grade), the prices of Chinese CPVC Resin of all Chinese producers remain in the similar range, with difference of 5-10% only, owing to availability. He also mentioned that big Chinese manufacturers like Shandong Gaoxin Chemical Co. Ltd. & Shandong XiangSheng Plastic Industry Co. Ltd. (Brand- SunEight) have similar qualities of CPVC Resin.

19.4.4 Further, contemporaneous imports of Chinese origin CPVC Resin was analysed and it was found that Import of Chinese origin CPVC Resin was done under Advance Authorisation Scheme at a much lower prices (as compared to prices declared by Matrix Impex, and the

Advance Authorisation import prices were also comparable to the prices found in the digital evidences recovered during the course of this investigation.

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

19.5 Resort was made to search for “similar goods” i.e. contemporaneous Bills of Entry having import quantities closest to the quantities imported by Matrix Impex, however, as brought out from the evidences gathered during the course of Investigation, the prices of Chinese origin CPVC were fluctuating during the period of Imports covered under this investigation due to various factors. Hence contemporaneous imports have been made “similar goods” based on the nearest Bill of Entry under Advance Authorisation, for each of the Bills of Entry of Matrix Impex, with comparable quantities, as far as possible. The same have been identified for the extended period and have been tabled below:

(TABLE-1)

S. No.	CPVC Resin Grade	Imports made by Matrix Impex							Import of Similar Goods under Advance Authorisation				
		Port Code	Bill of Entry No.	Bill of Entry Date	Supplier's Name	Item Description (as per B/E)	Quantity (MT)	Unit Price (USD/MT)	Port Code	Bill of Entry No.	Bill of Entry Date	Quantity (MT)	Unit Price (USD/MT)
1	Pipe	INMUN1	2398176	02-03-2024	MAXWIN OVERSEAS LIMITED	CPVC RESIN J-700	56	2010	INMUN1	9690263	16-01-2024	56	1050
2	Fitting	INMUN1	2398176	02-03-2024	MAXWIN OVERSEAS LIMITED	CPVC RESIN Z-500	28	2010	INMUN1	3304630	02-05-2024	168	1119.8
3	Pipe	INMUN1	222191	20-	MAXWIN OVERSEAS	CPVC RESIN J-	56	201	INMU	969026	16-	56	105

			2	02 - 20 24	AS LIMITED	700		0	N1	3	01 - 20 24		0
4	Pip e	INMU N1	990 033 6	30 - 01 - 20 24	MAXWIN OVERSE AS LIMITED	CPVC RESIN XSJ-700	84	201 0	INMU N1	969 026 3	16 - 01 - 20 24	56	105 0
5	Fit tin g	INMU N1	990 033 6	30 - 01 - 20 24	MAXWIN OVERSE AS LIMITED	CPVC RESIN XSZ-500	28	201 0	INMU N1	907 897 3	05 - 12 - 20 23	37	113 0
6	Pip e	INMU N1	969 837 6	17 - 01 - 20 24	MAXWIN OVERSE AS LIMITED	CPVC RESIN J- 700	84	201 0	INMU N1	969 026 3	16 - 01 - 20 24	56	105 0
7	Pip e	INMU N1	958 549 4	09 - 01 - 20 24	MAXWIN OVERSE AS LIMITED	CPVC RESIN XSJ-700	84	201 0	INMU N1	969 026 3	16 - 01 - 20 24	56	105 0
8	Fit tin g	INMU N1	958 549 4	09 - 01 - 20 24	MAXWIN OVERSE AS LIMITED	CPVC RESIN XSZ-500	28	201 0	INMU N1	907 897 3	05 - 12 - 20 23	37	113 0
9	Pip e	INMU N1	872 910 7	11 - 11 - 20 23	MAXWIN OVERSE AS LIMITED	CPVC RESIN J- 700	56	201 0	INMU N1	874 199 1	12 - 11 - 20 23	56	110 0

10	Fit ting	INMU N1	872 910 7	11 - 11 - 20 23	MAXWIN OVERSE AS LIMITED	CPVC RESIN Z- 500	28	201 0	INMU N1	869 264 3	09 - 11 - 20 23	28	115 0
11	Pip e	INMU N1	868 029 9	08 - 11 - 20 23	MAXWIN OVERSE AS LIMITED	CPVC RESIN J- 700	56	201 0	INMU N1	869 264 3	09 - 11 - 20 23	56	110 0
12	Fit ting	INMU N1	868 029 9	08 - 11 - 20 23	MAXWIN OVERSE AS LIMITED	CPVC RESIN Z- 500	28	201 0	INMU N1	869 264 3	09 - 11 - 20 23	28	115 0
13	Pip e	INMU N1	844 531 0	24 - 10 - 20 23	MAXWIN OVERSE AS LIMITED	CPVC RESIN XSJ-700	112	201 0	INMU N1	837 117 7	19 - 10 - 20 23	111	111 0
14	Pip e	INMU N1	833 374 8	17 - 10 - 20 23	MAXWIN OVERSE AS LIMITED	CPVC RESIN J- 700	28	201 0	INMU N1	837 117 7	19 - 10 - 20 23	111	111 0
15	Fit ting	INMU N1	833 374 8	17 - 10 - 20 23	MAXWIN OVERSE AS LIMITED	CPVC RESIN Z- 500	28	201 0	INMU N1	842 770 1	22 - 10 - 20 23	55. 5	113 0
16	Pip e	INMU N1	832 612 9	16 - 10 - 20 23	MAXWIN OVERSE AS LIMITED	CPVC RESIN XSJ-700	28	201 0	INMU N1	837 117 7	19 - 10 - 20 23	111	111 0
17	Fit ting	INMU N1	832 612 9	16 - 10 -	MAXWIN OVERSE AS	CPVC RESIN XSZ-500	84	201 0	INMU N1	842 770 1	22 - 10 -	55. 5	113 0

				20 23	LIMITED						20 23		
1 8	Pip e	INMU N1	806 247 8	29 - 09 - 20 23	MAXWIN OVERSE AS LIMITED	CPVC RESIN J- 700	36	201 0	INMU N1	813 710 1	04 - 10 - 20 23	55. 5	112 9
1 9	Fit ting	INMU N1	806 247 8	29 - 09 - 20 23	MAXWIN OVERSE AS LIMITED	CPVC RESIN Z- 500	20	201 0	INMU N1	767 607 2	04 - 09 - 20 23	55. 5	113 0
2 0	Pip e	INMU N1	779 273 6	12 - 09 - 20 23	MAXWIN OVERSE AS LIMITED	CPVC RESIN XSJ-700	112	201 0	INMU N1	767 607 2	04 - 09 - 20 23	55. 5	112 9
2 1	Pip e	INMU N1	758 061 1	29 - 08 - 20 23	MAXWIN OVERSE AS LIMITED	CPVC RESIN J- 700	22	201 0	INMU N1	767 607 2	04 - 09 - 20 23	55. 5	112 9
2 2	Fit ting	INMU N1	758 061 1	29 - 08 - 20 23	MAXWIN OVERSE AS LIMITED	CPVC RESIN Z- 500	6	201 0	INMU N1	767 607 2	04 - 09 - 20 23	55. 5	113 0
2 3	Pip e	INMU N1	753 864 0	26 - 08 - 20 23	MAXWIN OVERSE AS LIMITED	CPVC RESIN J- 700	56	201 0	INMU N1	767 607 2	04 - 09 - 20 23	55. 5	112 9
2 4	Pip e	INMU N1	753 926 3	26 - 08 - 20 23	MAXWIN OVERSE AS LIMITED	CPVC RESIN XSJ-700	84	201 0	INMU N1	767 607 2	04 - 09 - 20 23	55. 5	112 9
2	Fit	INMU	753	26	MAXWIN	CPVC	28	201	INMU	767	04	55.	113

5	ting	N1	9263	08-2023	OVERSEAS LIMITED	RESIN XSZ-500		0	N1	6072	-09-2023	5	0
26	Pipe	INMUN1	7463768	22-08-2023	MAXWIN OVERSEAS LIMITED	CPVC RESIN J-700	42	2010	INMUN1	7363829	16-08-2023	111	1129
27	Fitting	INMUN1	7463768	22-08-2023	MAXWIN OVERSEAS LIMITED	CPVC RESIN Z-500	14	2010	INMUN1	7676072	04-09-2023	55.5	1130
28	Fitting	INMUN1	7047283	26-07-2023	MAXWIN OVERSEAS LIMITED	CPVC RESIN Z-500	8	2010	INMUN1	7676072	04-09-2023	55.5	1130
29	Pipe	INMUN1	7047283	26-07-2023	MAXWIN OVERSEAS LIMITED	CPVC RESIN J-700	20	2010	INMUN1	7024898	24-07-2023	166.5	1129
30	Pipe	INMUN1	6773954	08-07-2023	MAXWIN OVERSEAS LIMITED	CPVC RESIN J-700	52	2010	INMUN1	6776720	08-07-2023	55.5	1180
31	Fitting	INMUN1	6773954	08-07-2023	MAXWIN OVERSEAS LIMITED	CPVC RESIN Z-500	32	2010	INMUN1	7676072	04-09-2023	55.5	1130
32	Pipe	INMUN1	6670051	01-07-2020	MAXWIN OVERSEAS LIMITED	CPVC RESIN XSJ-700	84	2010	INMUN1	6776720	08-07-2020	55.5	1180

				23							23		
333	Fitting	INMUN1	6670051	01-07-2023	MAXWIN OVERSEAS LIMITED	CPVC RESIN XSZ-500	28	2010	INMUN1	7676072	04-09-2023	55.5	1130
34	Pipe	INMUN1	6667645	01-07-2023	MAXWIN OVERSEAS LIMITED	CPVC RESIN J-700	20	2010	INMUN1	6776720	08-07-2023	55.5	1180
35	Fitting	INMUN1	6667645	01-07-2023	MAXWIN OVERSEAS LIMITED	CPVC RESIN Z-500	36	2010	INMUN1	7676072	04-09-2023	55.5	1130
36	Pipe	INMUN1	6602942	27-06-2023	MAXWIN OVERSEAS LIMITED	CPVC RESIN J-700	46	2010	INMUN1	6512714	21-06-2023	55.5	1180
37	Fitting	INMUN1	6602942	27-06-2023	MAXWIN OVERSEAS LIMITED	CPVC RESIN Z-500	10	2010	INMUN1	7676072	04-09-2023	55.5	1130
38	Pipe	INMUN1	6351273	10-06-2023	MAXWIN OVERSEAS LIMITED	CPVC RESIN XSJ-700	70	2010	INMUN1	6315023	08-06-2023	57	1240
39	Fitting	INMUN1	6351273	10-06-2023	MAXWIN OVERSEAS LIMITED	CPVC RESIN XSZ-500	42	2010	INMUN1	5388260	05-04-2023	37	1380
40	Pipe	INMUN1	587596	09-	MAXWIN OVERSEAS	CPVC RESIN J-	42	201	INMU	631502	08-	57	124

			6	05-2023	AS LIMITED	700		0	N1	3	06-2023		0
41	Fitting	INMU N1	5875966	09-05-2023	MAXWIN OVERSEAS LIMITED	CPVC RESIN Z-500	14	2010	INMU N1	5388260	05-04-2023	37	1380
42	Pipe	INMU N1	5430232	08-04-2023	MAXWIN OVERSEAS LIMITED	CPVC RESIN XSJ-700	42	2010	INMU N1	5388260	05-04-2023	37	1330
43	Fitting	INMU N1	5430232	08-04-2023	MAXWIN OVERSEAS LIMITED	CPVC RESIN XSZ-500	42	2010	INMU N1	5388260	05-04-2023	37	1380
44	Fitting	INMU N1	5432153	08-04-2023	MAXWIN OVERSEAS LIMITED	CPVC RESIN XSZ-500	84	2010	INMU N1	5388260	05-04-2023	37	1380
45	Pipe	INMU N1	5327988	01-04-2023	MAXWIN OVERSEAS LIMITED	CPVC RESIN J-700	40	2010	INMU N1	5388260	05-04-2023	37	1330
46	Fitting	INMU N1	5327988	01-04-2023	MAXWIN OVERSEAS LIMITED	CPVC RESIN Z-500	44	2010	INMU N1	5388260	05-04-2023	37	1380

47	Pipe	INMU N1	5218899	25-03-2023	MAXWIN OVERSEAS LIMITED	CPVC RESIN XSJ-700	84	2010	INMU N1	5388260	05-04-2023	37	1330
48	Fitting	INMU N1	5220780	25-03-2023	MAXWIN OVERSEAS LIMITED	CPVC RESIN XSZ-500	84	2010	INMU N1	5388260	05-04-2023	37	1380
49	Pipe	INMU N1	5055323	15-03-2023	MAXWIN OVERSEAS LIMITED	CPVC RESIN J-700	28	2010	INMU N1	5388260	05-04-2023	37	1330
50	Fitting	INMU N1	5055323	15-03-2023	MAXWIN OVERSEAS LIMITED	CPVC RESIN Z-500	56	2010	INMU N1	5388260	05-04-2023	37	1380
51	Fitting	INMU N1	4638159	14-02-2023	MAXWIN OVERSEAS LIMITED	CPVC RESIN Z-500	20	2010	INMU N1	4365804	27-01-2023	92.5	1340
52	Pipe	INMU N1	4638159	14-02-2023	MAXWIN OVERSEAS LIMITED	CPVC RESIN R327	92	2010	INMU N1	4414636	30-01-2023	74	1290
53	Fitting	INMU N1	4639797	14-02-2023	MAXWIN OVERSEAS LIMITED	CPVC RESIN Z-500	112	2010	INMU N1	4365804	27-01-2023	92.5	1340
54	Pipe	INMU N1	4272160	20-01-	MAXWIN OVERSEAS	CPVC RESIN J-700	112	2010	INMU N1	4321434	23-01-	83	1290

				2023	LIMITED						2023		
55	Fitting	INMU N1	4278584	2023-01-20	MAXWIN OVERSEAS LIMITED	CPVC RESIN Z-500	40.06	2010	INMU N1	4321434	23-01-2023	28	1320
56	Fitting	INMU N1	4278584	2023-01-20	MAXWIN OVERSEAS LIMITED	CPVC RESIN Z-500	43.94	2010	INMU N1	4321434	23-01-2023	28	1320
57	Pipe	INMU N1	4072129	2023-01-20	MAXWIN OVERSEAS LIMITED	CPVC RESIN J-700	43.78	2010	INMU N1	4321434	23-01-2023	83	1290
58	Pipe	INMU N1	4072129	2023-01-20	MAXWIN OVERSEAS LIMITED	CPVC RESIN J-700	12.22	2010	INMU N1	4321434	23-01-2023	83	1290
59	Fitting	INMU N1	4072401	2023-01-20	MAXWIN OVERSEAS LIMITED	CPVC RESIN Z-500	84	2010	INMU N1	4321434	23-01-2023	28	1320
60	Pipe	INMU N1	3808694	2022-12-19	MAXWIN OVERSEAS LIMITED	CPVC RESIN J-700	84	2010	INMU N1	3528255	30-11-2022	20	1550
61	Fitting	INMU N1	3795501	2022-12-18	MAXWIN OVERSEAS LIMITED	CPVC RESIN Z-500	56	2010	INMU N1	4321434	23-01-2023	28	1320
6	Fitting	INMU	331	15	SINGHA	CPVC	35.	199	INMU	312	01	1	145

2	ting	N1	0702	-11-2022	NIA OVERSEAS LIMITED	RESIN Z-500	21	7	N1	2508	-11-2022		0
63	Fitting	INMUN1	3310702	15-11-2022	SINGHANIA OVERSEAS LIMITED	CPVC RESIN Z-500	1.79	1997	INMUN1	3122508	01-11-2022	1	1450
64	Fitting	INMUN1	2036947	17-08-2022	EVERUNCHEMICAL LIMITED	CPVC RESIN R 207 (FITTING GRADE)	43.27	2350	INMUN1	9398905	04-07-2022	36	2500
65	Fitting	INMUN1	2036947	17-08-2022	EVERUNCHEMICAL LIMITED	CPVC RESIN R 207 (FITTING GRADE)	30.73	2350	INMUN1	9398905	04-07-2022	36	2500
66	Pipe	INMUN1	8742638	19-05-2022	SHANDONG XIANGS HENG NEW MATERIALS T	CPVC RESIN XSJ-700	80	2385	INMUN1	9035879	09-06-2022	40	2400
67	Fitting	INMUN1	8620221	10-05-2022	SHANDONG XIANGS HENG NEW MATERIALS T	CPVC RESIN XSZ-500	4.768	2450	INMUN1	9072309	11-06-2022	36	2500
68	Fitting	INMUN1	8620221	10-05-2022	SHANDONG XIANGS HENG NEW MATERIALS T	CPVC RESIN XSZ-500	31.232	2450	INMUN1	9072309	11-06-2022	36	2500
69	Fitting	INMUN1	851084	02-	EVERUNCHEMICAL	CPVC RESIN Z-	37.	229	INMUN1	907230	11-	36	250

	g	N1	6	05-2022	AL LIMITED	500 (FITTING GRADE)	52	4	N1	9	06-2022		0
70	Fitting	INMU N1	8510846	02-05-2022	EVERUN CHEMICAL LIMITED	CPVC RESIN Z-500 (FITTING GRADE)	36.48	2294	INMU N1	9072309	11-06-2022	36	2500
71	Pipe	INMU N1	7759578	07-03-2022	SHANDONG XIANGSHENG NEW MATERIALS T	CPVC RESIN XSJ-700	60	2400	INMU N1	9035879	09-06-2022	40	2400
72	Pipe	INMU N1	6548995	06-12-2021	SHANDONG GAOXIN CHEMICAL CO., LTD.	CPVC RESIN J-700	5.95	2550	INMU N1	6390815	24-11-2021	78	2400
73	Pipe	INMU N1	6548995	06-12-2021	SHANDONG GAOXIN CHEMICAL CO., LTD.	CPVC RESIN J-700	12.95	2550	INMU N1	6390815	24-11-2021	78	2400
74	Pipe	INMU N1	6548995	06-12-2021	SHANDONG GAOXIN CHEMICAL CO., LTD.	CPVC RESIN J-700	8.1	2550	INMU N1	6390815	24-11-2021	78	2400
75	Fitting	INMU N1	6111035	03-11-2021	EVERUN CHEMICAL LIMITED	CPVC RESIN Z-500 (FITTING GRADE) (CHLORINATED POLYVINYL CHLORIDE)	3.2	2405	INMU N1	5356830	08-09-2021	78	1700

76	Fitting	INMUN1	6111035	03-11-2021	EVERUNCHEMICAL LIMITED	CPVC RESIN Z-500 (FITTING GRADE) (CHLORINATED POLYVINYL CHLORIDE)	64.82	2405	INMUN1	5356830	08-09-2021	78	1700
77	Fitting	INMUN1	6111035	03-11-2021	EVERUNCHEMICAL LIMITED	CPVC RESIN Z-500 (FITTING GRADE) (CHLORINATED POLYVINYL CHLORIDE)	2.8	2405	INMUN1	5356830	08-09-2021	78	1700
78	Fitting	INMUN1	6111035	03-11-2021	EVERUNCHEMICAL LIMITED	CPVC RESIN Z-500 (FITTING GRADE) (CHLORINATED POLYVINYL CHLORIDE)	1.18	2405	INMUN1	5356830	08-09-2021	78	1700
79	Fitting	INMUN1	5946764	22-10-2021	EVERUNCHEMICAL LIMITED	CPVC RESIN Z-500 (FITTING GRADE) (CHLORINATED POLYVINYL CHLORIDE)	72	1970	INMUN1	5356830	08-09-2021	78	1700
80	Fitting	INMUN1	5484483	17-09-	EVERUNCHEMICAL	CPVC RESIN Z-500 (FITTING	18	1955	INMUN1	5356830	08-09-	78	1700

				20 21	LIMITED	GRADE) (CHLORI NATED POLYVIN YL CHLORID E)					20 21		
8 1	Fit tin g	INMU N1	548 508 4	17 - 09 - 20 21	EVERUN CHEMIC AL LIMITED	CPVC RESIN Z- 500 (FITTING GRADE) (CHLORI NATED POLYVIN YL CHLORID E)	54	195 5	INMU N1	535 683 0	08 - 09 - 20 21	78	170 0

19.6 Further, it is evident that the prices of the impugned goods under Advance Authorisation scheme were comparable to the prices declared by Matrix Impex, during the period December 2021- August 2022 (i.e. item-wise entries mentioned at S. No. 64 to 74 in the above-mentioned Table-1).

19.6.1 The price fluctuation is also evident from the digital evidences recovered during the course of investigation i.e. WhatsApp Chats of Sh. Gunjan Kishorbhai Tilala with the foreign Chinese CPVC Manufacturer's representatives/employees, which were also covered under voluntary statements of Sh. Gunjan Kishorbhai Tilala.

19.6.2 Hence, it appears more rational that the declared prices of the above-mentioned item-wise entries shown against S. No. 64 to 74 of Table-1 above, may be taken as the actual transaction value of the impugned goods, as the same are also in range of the transaction value of the similar goods. Further, for the item-wise entries mentioned at S. No. 64 to 74 of Table-1 above, the landed value of the CPVC resin imported under Advance Authorisation scheme was more than the reference value mentioned in ADD Notification No. 05/2020-Customs (ADD) dated 07.03.2020 hence no differential Anti-Dumping Duty is leviable on the same.

19.7 In view of the above, transaction value is required to be re-determined only with respect to the Import of impugned goods i.e. Chinese origin CPVC Resin by Matrix Impex vide the Bills of Entry for which item-wise entries have been mentioned at Table-1 above, barring the entries at S. No. 64 to 74 in the above-mentioned Table-1. All such entries have been tabled in Annexure A-2 of this Investigation Report.

20. CALCULATION OF DIFFERENTIAL DUTY:

20.1 During investigation, assessable value of impugned goods imported under 42 Bills of Entry (as per Annexure A-2), were found intentionally-inflated to evade the

applicable Anti- dumping duty. In relation to these 42 Bills of Entry, the differential duty comes to be **Rs.19,80,30,124/-** (Rupees Nineteen Crores Eighty Lacs Thirty Thousand One Hundred and Twenty-Four only) and the complete differential Anti-Dumping Duty calculation has been detailed in **Annexure A-3 of this Investigation Report**. Further, “similar goods” i.e. Bills of Entry filed under Advance Authorisation (all- CIF) have been relied upon in this Investigation Report (**RUD-30**) for the purpose of calculation of differential Anti-Dumping Duty w.r.t. the above-mentioned 42 Bills of Entry filed by Matrix Impex.

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

(TABLE-2)

(Amount in Rs.)

S. No.	Bill of Entry No.	Bill of Entry Date	Differential ADD	Total Declared Assessable Value	Total Reassessed Assessable Value
1	2398176	02-03-2024	65,75,329	1,41,65,676	75,63,954
2	2221912	20-02-2024	45,01,067	94,43,784	49,33,320
3	9900336	30-01-2024	84,25,474	1,89,32,592	1,00,78,544
4	9698376	17-01-2024	67,79,766	1,42,24,770	74,30,850
5	9585494	09-01-2024	84,40,502	1,89,66,360	1,00,96,520
6	8729107	11-11-2023	62,65,136	1,42,07,886	78,93,270
7	8680299	08-11-2023	62,65,136	1,42,07,886	78,93,270
8	8445310	24-10-2023	80,29,986	1,89,55,104	1,04,67,744
9	8333748	17-10-2023	41,59,871	94,71,924	52,77,888
10	8326129	16-10-2023	78,73,242	1,89,43,848	1,06,02,900
11	8062478	29-09-2023	41,07,582	94,60,668	53,15,658
12	7792736	12-09-2023	78,14,100	1,88,98,824	1,06,15,310
13	7580611	29-08-2023	20,50,487	47,21,892	26,52,750
14	7538640	26-08-2023	41,02,056	94,43,784	53,04,494
15	7539263	26-08-2023	78,06,920	1,88,87,568	1,06,11,336
16	7463768	22-08-2023	41,00,793	94,43,784	53,05,668
17	7047283	26-07-2023	20,27,091	46,68,426	26,22,879
18	6773954	08-07-2023	58,65,212	1,40,55,930	81,18,540
19	6667645	01-07-2023	39,66,219	93,48,108	53,38,454

20	6670051	01-07-2023	73,45,357	1,86,96,216	1,08,59,618
21	6602942	27-06-2023	38,50,156	93,48,108	54,46,419
22	6351273	10-06-2023	61,21,143	1,87,75,008	1,20,72,984
23	5875966	09-05-2023	33,12,508	92,97,456	58,97,640
24	5430232	08-04-2023	40,92,997	1,39,88,394	94,29,987
25	5432153	08-04-2023	39,05,963	1,39,88,394	96,03,972
26	5327988	01-04-2023	44,21,285	1,41,31,908	95,35,104
27	5218899	25-03-2023	43,23,942	1,41,31,908	93,50,964
28	5220780	25-03-2023	39,46,037	1,41,31,908	97,02,504
29	5055323	15-03-2023	43,56,863	1,40,98,140	95,62,420
30	4638159	14-02-2023	69,62,006	1,86,28,680	1,20,38,470
31	4639797	14-02-2023	59,89,445	1,86,28,680	1,24,19,120
32	4272160	20-01-2023	64,52,320	1,85,27,376	1,18,90,704
33	4278584	20-01-2023	46,16,289	1,38,95,532	91,25,424
34	4072129	07-01-2023	32,81,040	94,21,272	60,46,488
35	4072401	07-01-2023	46,96,574	1,41,31,908	92,80,656
36	3808694	19-12-2022	29,51,153	1,41,06,582	1,08,78,210
37	3795501	18-12-2022	31,24,269	94,04,388	61,76,016
38	3310702	15-11-2022	15,93,786	61,91,898	44,95,870
39	6111035	03-11-2021	11,84,299	1,31,25,528	92,77,920
40	5946764	22-10-2021	11,84,299	1,07,51,472	92,77,920
41	5484483	17-09-2021	2,90,606	26,18,136	22,76,640
42	5485084	17-09-2021	8,71,819	78,54,408	68,29,920
Grand Total			19,80,30,124	54,83,22,114	33,95,98,319

21. With effect from 08.04.2011, Self-Assessment has become the norm of assessment of Customs duty in respect of imported/export goods, whichever applicable. This is a measure aimed at facilitating trust based compliance management

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

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

22. ROLE OF MATRIX IMPEX:

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

22.2 Further, Matrix Impex have been managing invoices of inflated prices from their foreign supplier(s), so as to evade payment of Anti-Dumping Duty. Thereafter, the imported goods were sold in the Indian domestic market at prices aligned with the

inflated import values, however, the actual transaction prices with buyers were much lower, and the difference arising out of overbilling was returned to the buyers in cash, after retaining a margin of approximately ₹4–6 per kg.

22.3 The appropriate Anti-Dumping Duty, leviable on the goods as brought out herein could not have been levied at the time of import due to reason of wilful misstatement and suppression of facts by Matrix Impex through its proprietor Sh. Bipinkumar Gordhanbhai Tilala. Hence, on account of the omission and commission, as set out herein, it appears that Matrix Impex through its proprietor Sh. Bipinkumar Gordhanbhai Tilala have rendered themselves liable to penal action under Section 114A of the Customs Act, 1962. Moreover, the impugned goods (as tabled in Annexure A-3 of this Investigation Report) are liable to confiscation under Section 111(m) of the Customs Act, 1962 and thus, Matrix Impex through its proprietor Sh. Bipinkumar Gordhanbhai Tilala appears to have rendered itself liable to penalty under Section 112(a) & 112(b) and/or Section 114A of the Customs Act, 1962.

22.4 Furthermore, Matrix Impex through its proprietor Sh. Bipinkumar Gordhanbhai Tilala has filed declaration, statement or document which is false or incorrect in terms of value in the course of transaction of business for the purpose of Customs Act, 1962, rendering itself liable to penalty under Section 114AA of the Customs Act, 1962.

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

23. ROLE OF SH. GUNJAN KISHORBHAI TILALA:

23.1 From the voluntary statements dated 13.03.2024 and 24.09.2025 of Sh. Gunjan Kishorbhai Tilala and corroborative evidences, it appears, inter-alia, that he was the principal person handling all import-related activities of Chinese origin CPVC Resin for Matrix Impex, including negotiation with overseas suppliers and trader-exporters, finalization of prices, arrangement of inflated invoices, and processing of foreign outward remittances.

23.2 He categorically admitted that the actual international market price of Chinese origin CPVC Resin were substantially lower than the prices declared in the Bills of Entry filed by Matrix Impex and that, despite this knowledge, imports continued to be effected at inflated prices of around USD 2,010 per MT, even after actual market prices declined. Further imports were routed through Hong Kong-based traders who facilitated overvaluation and return of the differential amount.

23.3 By his conscious acts of negotiating inflated prices, arranging issuance of

inflated invoices, routing imports through trader-exporters, and facilitating commission payments and return of differential amounts, Sh. Gunjan Kishorbhai Tilala appears to have played an active and decisive role in the deliberate mis-declaration of value, thereby rendering the goods liable to confiscation under Section 111(m) of the Customs Act, 1962 and making himself liable to penalty under Section 112(a) & Section 112(b) of the Customs Act, 1962, for his role in the evasion of Anti-Dumping Duty.

23.4 Further by his various acts of commission and omission, Sh. Gunjan Kishorbhai Tilala has knowingly and intentionally made, signed or used, or cause to be made, signed or used, several forged documents in the transaction of business under Customs Act, 1962, which are false or incorrect in terms of the value of impugned goods, rendering Sh. Gunjan Kishorbhai Tilala liable for penal action under the provisions of Section 114AA of the Customs Act, 1962.

24. ROLE OF SH. HARSUKH GORDHANBHAI TILALA:

24.1 From the voluntary statements dated 14.03.2024 and 24.09.2025 of Sh. Harsukh Gordhanbhai Tilala and corroborative documentary and electronic evidences, it appears, inter- alia, that he was responsible for domestic sales and marketing of the imported Chinese origin CPVC Resin and was directly involved in customer dealings and invoicing.

24.2 He admitted that domestic invoices were deliberately raised at inflated prices aligned with the overvalued import prices, whereas the actual transaction prices were lower, and that the differential amount was returned to domestic buyers in cash, after retaining a margin of approximately ₹4–6 per kg. He further admitted that such cash settlements were knowingly carried out outside the regular books of accounts.

24.3 By knowingly issuing inflated domestic invoices, settling differential amounts in cash, and thereby facilitating the concealment and enjoyment of proceeds arising from overvalued imports, Sh. Harsukh Gordhanbhai Tilala appears to have abetted and actively participated in the evasion of Anti-Dumping Duty, rendering the goods liable to confiscation under Section 111(m) of the Customs Act, 1962 and making himself liable to penalty under Section 112(a) & Section 112(b) of the Customs Act, 1962.

24.4 Further by his active involvement in the various acts of commission and omission, Sh. Harsukh Gordhanbhai Tilala has knowingly and intentionally made, signed or used, or cause to be made, signed or used, several forged documents in the transaction of business under Customs Act, 1962, which are false or incorrect in terms of the value of impugned goods, rendering Sh. Harsukh Gordhanbhai Tilala liable for penal action under the provisions of Section 114AA of the Customs Act, 1962.

25. ROLE OF SH. DEEP HARESHBHAI PADARIYA:

25.1 From the voluntary statements dated 24.09.2025 of Sh. Harsukh Gordhanbhai

Tilala & voluntary statement dated 23.02.2026 of Sh. Deep Hareshbhai Padariya, and corroborative electronic evidences, it appears that Sh. Deep Hareshbhai Padariya guided & helped Matrix Impex through Sh. Harsukh Tilala, in adjusting US Dollars in China, which were extra remittance sent by Matrix Impex by way of overvaluation in the imports of Chinese origin CPVC, for the purpose of evading Anti Dumping Duty. As stated by Sh. Harsukh Tilala, the equivalent amount was received by him in cash in India.

25.2 Thus, by being involved in settling differential amount in cash, and thereby facilitating concealment of overvalued imports, Sh. Deep Hareshbhai Padariya appears to have abetted and actively participated in the evasion of Anti-Dumping Duty, rendering the goods liable to confiscation under Section 111(m) of the Customs Act, 1962 and making himself liable to penalty under Section 112(a) of the Customs Act, 1962.

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

27. Therefore, **Matrix Impex (IEC- 2415003204)**, having its registered address at Revenue Survey 225, Paiki Plot No. 56, Godown No. 02, Shreenathji Industrial Zone, Gundsara, Rajkot, Gujarat **through its Proprietor Sh. Bipinkumar Gordhanbhai Tilala**, resident of B-1001, Sky Diamond, 150 Feet Ring Rad, Rajkot, Gujarat is hereby called upon to show cause to the Principal Commissioner/Commissioner of Customs, Customs House, Mundra, as to why:

- i. The value of the goods imported vide '42' Bills of Entry detailed in Annexure A-3 amounting to Rs. 54,83,22,114/- as declared before the Indian Customs at the time of import should not be rejected under Rule 12 of the Customs Valuation (Determination of Value of Imported Goods) Rules, 2007 – CVR 2007, and re- determined to Rs. 33,95,98,319/- (i.e. Rupees Thirty-Three Crores Ninety-Five Lacs Ninety-Eight Thousand Three Hundred and Nineteen) in terms of Section 14 of the Customs Act, 1962 read with Rule 5 of the CVR, 2007.
- ii. Consequent to such re-determination of value, Differential Anti-Dumping Duty under section 9A of the Customs Tariff Act, 1975 amounting to **Rs. 19,80,30,124/-** (Rupees Nineteen Crores Eighty Lacs Thirty Thousand One Hundred and Twenty- Four only) for the imported goods (as detailed in Annexure A-3 of this Investigation Report) should not be demanded and recovered from them, for the extended period, under the proviso to Section 28(4) of the Customs Act, 1962 read with section 9A of the Customs Tariff Act, 1975 alongwith interest under the provisions of Section 28AA of the Customs Act, 1962.
- iii. The imported goods as detailed in para (i) above should not be held liable for confiscation under section 111(m) of the Customs Act, 1962.
- iv. The amount of **Rs. 75,00,000/-** (Rupees Seventy-Five Lacs only) already paid during the course of investigations on account of differential Anti-Dumping Duty liability, as detailed in Table-2 above, should not be appropriated and adjusted towards the overall differential Anti-Dumping Duty liability/interest/penalty/fine or any other amount payable.
- v. Penalty should not be imposed upon them in terms of Section 112(a) and

112(b) and/or Section 114A of the Customs Act, 1962 for reasons discussed supra.

- vi. Penalty should not be imposed upon them in terms of Section 114AA of the Customs Act, 1962 for reasons discussed supra.

28. Therefore, **Sh. Gunjan Kishorbhai Tilala**, S/o Kishorbhai Gordhanbhai Tilala resident of 1002, Cosmos Pride, Near Speedwell Party Pot, Rajkot, Gujarat, is hereby called upon to show cause to the Principal Commissioner/Commissioner of Customs, Customs House, Mundra as to why Penalty under Section 112(a) & 112(b) and Section 114AA of the Customs Act, 1962 should not be imposed upon him for his various active role in the said overvaluation of the imports and subsequent evasion of Anti-Dumping Duty, in the imports made by Matrix Impex, of Chinese origin CPVC.

29. Therefore, **Sh. Harsukh Gordhanbhai Tilala**, S/o Gordhanbhai Keshubhai Tilala resident of Sanidhya-253, Flat No. 1303, Field Marshal Road, Near Speedwell Party Plot, Rajkot, Gujarat, is hereby called upon to show cause to the Principal Commissioner/Commissioner of Customs, Customs House, Mundra as to why Penalty under Section 112(a) & 112(b) and Section 114AA of the Customs Act, 1962 should not be imposed upon him for his various active role in the said overvaluation of the imports and subsequent evasion of Anti-Dumping Duty, in the imports made by Matrix Impex, of Chinese origin CPVC.

30. Therefore, **Sh. Deep Hareshbhai Padariya**, S/o Sh. Hareshbhai Bavabhai Padariya resident of "Khodiyar Krupa", 2-Aksharwadi, Near Nirmala Convent School, Rajkot 360007 is hereby called upon to show cause to the Principal Commissioner/Commissioner of Customs, Customs House, Mundra as to why Penalty under Section 112(a) of the Customs Act, 1962 should not be imposed upon him for his various acts of commission and omission, in relation to the said overvaluation of the imports and subsequent evasion of Anti-Dumping Duty, in the imports made by Matrix Impex, of Chinese origin CPVC.

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

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

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

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

35. The Non-RUDs i.e. documents and devices which were resumed under

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

36. A copy of the Show Cause Notice is also transmitted to all the noticees, at their respective email IDs in terms of clause (c) of sub-section 1 of section 153 of the Customs Act, 1962 so that such service through email shall be deemed to have been received by the noticees in terms of clause (c) of sub-section 1 of section 153 of the Customs Act, 1962. Email IDs of the concerned persons is as under:

S. No.	Name of person	E-mail ID
1	Matrix Impex (IEC- 2415003204)	matriximpex771@gmail.com
2	Sh. Bipinkumar Gordhanbhai Tilala	tilalabipin771@gmail.com
3	Sh. Gunjan Kishorbhai Tilala	gunjan.tilala4281@gmail.com
4	Sh. Harsukh Gordhanbhai Tilala	matrixmicron771@gmail.com
5	Sh. Deep Hareshbhai Padariya	padariyadeep199920@gmail.com ; apexpolyplast9@gmail.com

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

Enclosure-

- i. **Annexure A-1:** All Bills of Entry filed by Matrix Impex for import of Chinese origin CPVC Resin.
- ii. **Annexure A-2:** Item-wise entries where re-determination of value is required.
- iii. **Annexure A-3:** Differential Anti-Dumping Duty Calculation Chart
- iv. **Annexure B:** List of RUDs
- v. **Relied Upon Documents No. 1 to 30-** As per Annexure B

Digitally signed by
Nitin Saini
Date: 11-03-2026
11:52:56

(Nitin Saini)
Commissioner of Customs
Customs House, Mundra

F.No. GEN/ADJ/COMM/140/2026

SCN No. 53/2025-26/COMM/N.S./Adjn/MCH

Show Cause Notice issued to:

- i. Matrix Impex (IEC- 2415003204), Revenue Survey 225, Paiki Plot No. 56,

- Godown No. 02, Shreenathji Industrial Zone, Gundsara, Rajkot, Gujarat. Matriximpex771@gmail.com
- ii. Sh. Bipinkumar Gordhanbhai Tilala, B-1001, Sky Diamond, 150 Feet Ring Rad, Rajkot, Gujarat. Tilalabipin771@gmail.com
- iii. Sh. Gunjan Kishorbhai Tilala, S/o Kishorbhai Gordhanbhai Tilala resident of 1002, Cosmos Pride, Near Speedwell Party Pot, Rajkot, Gujarat Gunjan.tilala4281@gmail.com
- iv. Sh. Harsukh Gordhanbhai Tilala, S/o Gordhanbhai Keshubhai Tilala resident of Sanidhya-253, Flat No. 1303, Field Marshal Road, Near Speedwell Party Plot, Rajkot, Gujarat Matrixmicron771@gmail.com ; Matriximpex771@gmail.com
- v. Sh. Deep Hareshbhai Padariya, S/o Sh. Hareshbhai Bavabhai Padariya resident of "Khodiyar Krupa", 2-Aksharwadi, Near Nirmala Convent School, Rajkot 360007 PADARIYADEEP199920@GMAIL.COM ; APEXPOLYPLAST9@GMAIL.COM

Copy to:

1. The Principal Additional Director General, Directorate of Revenue Intelligence (DRI Hqrs), Plot No. 11-B, Institutional Area, Vasant Kunj, New Delhi-110070
2. CEIB
3. Deputy Commissioner/Assistant Commissioner (EDI), Customs House, Mundra with request to upload the Notice in Official Website.
4. Guard File
5. Notice Board

Annexure A-1 (M/s MATRIX IMPEX) (IEC-2415003204)

S. No.	Port Code	Bill of Entry No.	Bill of Entry Date	Country of Origin	Supplier's Name	Currency	Exchange Rate	Item Description (as per B/E)	Scheme Code	Scheme Description	CTH	Quantity (MT)	Unit Price (USD/MT)	Item-wise Declared Assessable Value	Duty Paid
1	INMUN1	2398176	02-03-2024	CN	MAXWIN OVERSEAS LIMITED	USD	83.9	CPVC RESIN J-700			39042100	56	2010	94,43,784	26,20,620
2	INMUN1	2398176	02-03-2024	CN	MAXWIN OVERSEAS LIMITED	USD	83.9	CPVC RESIN Z-500			39042100	28	2010	47,21,892	13,10,310
3	INMUN1	2221912	20-02-2024	CN	MAXWIN OVERSEAS LIMITED	USD	83.9	CPVC RESIN J-700			39042100	56	2010	94,43,784	26,20,620
4	INMUN1	9900336	30-01-2024	CN	MAXWIN OVERSEAS LIMITED	USD	84.1	CPVC RESIN XSJ-700			39042100	84	2010	1,41,99,444	39,40,300
5	INMUN1	9900336	30-01-2024	CN	MAXWIN OVERSEAS LIMITED	USD	84.1	CPVC RESIN XSZ-500			39042100	28	2010	47,33,148	13,13,433
6	INMUN1	9698376	17-01-2024	CN	MAXWIN OVERSEAS LIMITED	USD	84.25	CPVC RESIN J-700			39042100	84	2010	1,42,24,770	39,47,328
7	INMUN1	9585494	09-01-2024	CN	MAXWIN OVERSEAS LIMITED	USD	84.25	CPVC RESIN XSJ-700			39042100	84	2010	1,42,24,770	39,47,328
8	INMUN1	9585494	09-01-2024	CN	MAXWIN OVERSEAS LIMITED	USD	84.25	CPVC RESIN XSZ-500			39042100	28	2010	47,41,590	13,15,776
9	INMUN1	8729107	11-11-2023	CN	MAXWIN OVERSEAS LIMITED	USD	84.15	CPVC RESIN J-700			39042100	56	2010	94,71,924	26,28,428
10	INMUN1	8729107	11-11-2023	CN	MAXWIN OVERSEAS LIMITED	USD	84.15	CPVC RESIN Z-500			39042100	28	2010	47,35,962	13,14,214
11	INMUN1	8680299	08-11-2023	CN	MAXWIN OVERSEAS LIMITED	USD	84.15	CPVC RESIN J-700			39042100	56	2010	94,71,924	26,28,428
12	INMUN1	8680299	08-11-2023	CN	MAXWIN OVERSEAS LIMITED	USD	84.15	CPVC RESIN Z-500			39042100	28	2010	47,35,962	13,14,214
13	INMUN1	8445310	24-10-2023	CN	MAXWIN OVERSEAS LIMITED	USD	84.2	CPVC RESIN XSJ-700			39042100	112	2010	1,89,55,104	52,59,980
14	INMUN1	8333748	17-10-2023	CN	MAXWIN OVERSEAS LIMITED	USD	84.15	CPVC RESIN J-700			39042100	28	2010	47,35,962	13,14,214
15	INMUN1	8333748	17-10-2023	CN	MAXWIN OVERSEAS LIMITED	USD	84.15	CPVC RESIN Z-500			39042100	28	2010	47,35,962	13,14,214
16	INMUN1	8326129	16-10-2023	CN	MAXWIN OVERSEAS LIMITED	USD	84.15	CPVC RESIN XSJ-700			39042100	28	2010	47,35,962	13,14,214
17	INMUN1	8326129	16-10-2023	CN	MAXWIN OVERSEAS LIMITED	USD	84.15	CPVC RESIN XSZ-500			39042100	84	2010	1,42,07,886	39,42,643
18	INMUN1	8062478	29-09-2023	CN	MAXWIN OVERSEAS LIMITED	USD	84.05	CPVC RESIN J-700			39042100	36	2010	60,81,858	16,87,696
19	INMUN1	8062478	29-09-2023	CN	MAXWIN OVERSEAS LIMITED	USD	84.05	CPVC RESIN Z-500			39042100	20	2010	33,78,810	9,37,609
20	INMUN1	7792736	12-09-2023	CN	MAXWIN OVERSEAS LIMITED	USD	83.95	CPVC RESIN XSJ-700			39042100	112	2010	1,88,98,824	52,44,363
21	INMUN1	7580611	29-08-2023	CN	MAXWIN OVERSEAS LIMITED	USD	83.9	CPVC RESIN J-700			39042100	22	2010	37,10,058	10,29,529
22	INMUN1	7580611	29-08-2023	CN	MAXWIN OVERSEAS LIMITED	USD	83.9	CPVC RESIN Z-500			39042100	6	2010	10,11,834	2,80,781
23	INMUN1	7538640	26-08-2023	CN	MAXWIN OVERSEAS LIMITED	USD	83.9	CPVC RESIN J-700			39042100	56	2010	94,43,784	26,20,620
24	INMUN1	7539263	26-08-2023	CN	MAXWIN OVERSEAS LIMITED	USD	83.9	CPVC RESIN XSJ-700			39042100	84	2010	1,41,65,676	39,30,929
25	INMUN1	7539263	26-08-2023	CN	MAXWIN OVERSEAS LIMITED	USD	83.9	CPVC RESIN XSZ-500			39042100	28	2010	47,21,892	13,10,310
26	INMUN1	7463768	22-08-2023	CN	MAXWIN OVERSEAS LIMITED	USD	83.9	CPVC RESIN J-700			39042100	42	2010	70,82,838	19,65,465
27	INMUN1	7463768	22-08-2023	CN	MAXWIN OVERSEAS LIMITED	USD	83.9	CPVC RESIN Z-500			39042100	14	2010	23,60,946	6,55,155
28	INMUN1	7047283	26-07-2023	CN	MAXWIN OVERSEAS LIMITED	USD	82.95	CPVC RESIN Z-500			39042100	8	2010	13,33,836	3,70,135

Annexure A-1 (M/s MATRIX IMPEX) (IEC-2415003204)

S. No.	Port Code	Bill of Entry No.	Bill of Entry Date	Country of Origin	Supplier's Name	Currency	Exchange Rate	Item Description (as per B/E)	Scheme Code	Scheme Description	CTH	Quantity (MT)	Unit Price (USD/MT)	Item-wise Declared Assessable Value	Duty Paid
29	INMUN1	7047283	26-07-2023	CN	MAXWIN OVERSEAS LIMITED	USD	82.95	CPVC RESIN J-700			39042100	20	2010	33,34,590	9,25,338
30	INMUN1	6773954	08-07-2023	CN	MAXWIN OVERSEAS LIMITED	USD	83.25	CPVC RESIN J-700			39042100	52	2010	87,01,290	24,14,580
31	INMUN1	6773954	08-07-2023	CN	MAXWIN OVERSEAS LIMITED	USD	83.25	CPVC RESIN Z-500			39042100	32	2010	53,54,640	14,85,895
32	INMUN1	6670051	01-07-2023	CN	MAXWIN OVERSEAS LIMITED	USD	83.05	CPVC RESIN XSI-700			39042100	84	2010	1,40,22,162	38,91,105
33	INMUN1	6670051	01-07-2023	CN	MAXWIN OVERSEAS LIMITED	USD	83.05	CPVC RESIN XSZ-500			39042100	28	2010	46,74,054	12,97,035
34	INMUN1	6667645	01-07-2023	CN	MAXWIN OVERSEAS LIMITED	USD	83.05	CPVC RESIN J-700			39042100	20	2010	33,38,610	9,26,454
35	INMUN1	6667645	01-07-2023	CN	MAXWIN OVERSEAS LIMITED	USD	83.05	CPVC RESIN Z-500			39042100	36	2010	60,09,498	16,67,616
36	INMUN1	6602942	27-06-2023	CN	MAXWIN OVERSEAS LIMITED	USD	83.05	CPVC RESIN J-700			39042100	46	2010	76,78,803	21,30,843
37	INMUN1	6602942	27-06-2023	CN	MAXWIN OVERSEAS LIMITED	USD	83.05	CPVC RESIN Z-500			39042100	10	2010	16,69,305	4,63,227
38	INMUN1	6351273	10-06-2023	CN	MAXWIN OVERSEAS LIMITED	USD	83.4	CPVC RESIN XSI-700			39042100	70	2010	1,17,34,380	32,56,253
39	INMUN1	6351273	10-06-2023	CN	MAXWIN OVERSEAS LIMITED	USD	83.4	CPVC RESIN XSZ-500			39042100	42	2010	70,40,628	19,53,752
40	INMUN1	5875966	09-05-2023	CN	MAXWIN OVERSEAS LIMITED	USD	82.6	CPVC RESIN J-700			39042100	42	2010	69,73,092	19,35,011
41	INMUN1	5875966	09-05-2023	CN	MAXWIN OVERSEAS LIMITED	USD	82.6	CPVC RESIN Z-500			39042100	14	2010	23,24,364	6,45,004
42	INMUN1	5430232	08-04-2023	CN	MAXWIN OVERSEAS LIMITED	USD	82.85	CPVC RESIN XSI-700			39042100	42	2010	69,94,197	19,40,867
43	INMUN1	5430232	08-04-2023	CN	MAXWIN OVERSEAS LIMITED	USD	82.85	CPVC RESIN XSZ-500			39042100	42	2010	69,94,197	19,40,867
44	INMUN1	5432153	08-04-2023	CN	MAXWIN OVERSEAS LIMITED	USD	82.85	CPVC RESIN XSZ-500			39042100	84	2010	1,39,88,394	38,81,734
45	INMUN1	5327988	01-04-2023	CN	MAXWIN OVERSEAS LIMITED	USD	83.7	CPVC RESIN J-700			39042100	40	2010	67,29,480	18,67,409
46	INMUN1	5327988	01-04-2023	CN	MAXWIN OVERSEAS LIMITED	USD	83.7	CPVC RESIN Z-500			39042100	44	2010	74,02,428	20,54,150
47	INMUN1	5218899	25-03-2023	CN	MAXWIN OVERSEAS LIMITED	USD	83.7	CPVC RESIN XSI-700			39042100	84	2010	1,41,31,908	39,21,559
48	INMUN1	5220780	25-03-2023	CN	MAXWIN OVERSEAS LIMITED	USD	83.7	CPVC RESIN XSZ-500			39042100	84	2010	1,41,31,908	39,21,559
49	INMUN1	5055323	15-03-2023	CN	MAXWIN OVERSEAS LIMITED	USD	83.5	CPVC RESIN J-700			39042100	28	2010	46,99,380	13,04,063
50	INMUN1	5055323	15-03-2023	CN	MAXWIN OVERSEAS LIMITED	USD	83.5	CPVC RESIN Z-500			39042100	56	2010	93,98,760	26,08,126
51	INMUN1	4638159	14-02-2023	CN	MAXWIN OVERSEAS LIMITED	USD	82.75	CPVC RESIN Z-500			39042100	20	2010	33,26,550	9,23,107
52	INMUN1	4638159	14-02-2023	CN	MAXWIN OVERSEAS LIMITED	USD	82.75	CPVC RESIN R327			39042100	92	2010	1,53,02,130	42,46,292
53	INMUN1	4639797	14-02-2023	CN	MAXWIN OVERSEAS LIMITED	USD	82.75	CPVC RESIN Z-500			39042100	112	2010	1,86,28,680	51,69,399
54	INMUN1	4272160	20-01-2023	CN	MAXWIN OVERSEAS LIMITED	USD	82.3	CPVC RESIN J-700			39042100	112	2010	1,85,27,376	51,41,287
55	INMUN1	4278584	20-01-2023	CN	MAXWIN OVERSEAS LIMITED	USD	82.3	CPVC RESIN Z-500			39042100	40.06	2010	66,26,845	18,38,928
56	INMUN1	4278584	20-01-2023	CN	MAXWIN OVERSEAS LIMITED	USD	82.3	CPVC RESIN Z-500	RD	RoDTEP Scheme	39042100	43.94	2010	72,68,687	14,71,886

Annexure A-1 (M/s MATRIX IMPEX) (IEC-2415003204)

S. No.	Port Code	Bill of Entry No.	Bill of Entry Date	Country of Origin	Supplier's Name	Currency	Exchange Rate	Item Description (as per B/E)	Scheme Code	Scheme Description	CTH	Quantity (MT)	Unit Price (USD/MT)	Item-wise Declared Assessable Value	Duty Paid
57	INMUN1	4072129	07-01-2023	CN	MAXWIN OVERSEAS LIMITED	USD	83.7	CPVC RESIN J-700	RD	RoDTEP Scheme	39042100	43.78	2010	73,65,416	14,90,392
58	INMUN1	4072129	07-01-2023	CN	MAXWIN OVERSEAS LIMITED	USD	83.7	CPVC RESIN J-700	RD	RoDTEP Scheme	39042100	12.22	2010	20,55,856	4,16,003
59	INMUN1	4072401	07-01-2023	CN	MAXWIN OVERSEAS LIMITED	USD	83.7	CPVC RESIN Z-500	RD	RoDTEP Scheme	39042100	84	2010	1,41,31,908	28,59,592
60	INMUN1	3808694	19-12-2022	CN	MAXWIN OVERSEAS LIMITED	USD	83.55	CPVC RESIN J-700	RD	RoDTEP Scheme	39042100	84	2010	1,41,06,582	28,56,537
61	INMUN1	3795501	18-12-2022	CN	MAXWIN OVERSEAS LIMITED	USD	83.55	CPVC RESIN Z-500	RD	RoDTEP Scheme	39042100	56	2010	94,04,388	19,04,358
62	INMUN1	3310702	15-11-2022	CN	SINGHANIA OVERSEAS LIMITED	USD	83.8	CPVC RESIN Z-500	RD	RoDTEP Scheme	39042100	35.21	1997	58,92,344	12,41,843
63	INMUN1	3310702	15-11-2022	CN	SINGHANIA OVERSEAS LIMITED	USD	83.8	CPVC RESIN Z-500			39042100	1.79	1997	2,99,554	85,599
64	INMUN1	2036947	17-08-2022	CN	EVERUN CHEMICAL LIMITED	USD	80.25	CPVC RESIN R 207 (FITTING GRADE)			39042100	43.27	2350	81,60,181	22,63,226
65	INMUN1	2036947	17-08-2022	CN	EVERUN CHEMICAL LIMITED	USD	80.25	CPVC RESIN R 207 (FITTING GRADE)	RS	RoSCTL Scheme	39042100	30.73	2350	57,95,294	11,72,678
66	INMUN1	8742638	19-05-2022	CN	SHANDONG XIANGSHENG NEW MATERIALS T	USD	77.05	CPVC RESIN XSJ-700	RS	RoSCTL Scheme	39042100	80	2385	1,47,01,140	30,84,299
67	INMUN1	8620221	10-05-2022	CN	SHANDONG XIANGSHENG NEW MATERIALS T	USD	77.05	CPVC RESIN XSZ-500	36	Merchandise Export Incentive Scheme	39042100	4.768	2450	9,00,067	1,88,834
68	INMUN1	8620221	10-05-2022	CN	SHANDONG XIANGSHENG NEW MATERIALS T	USD	77.05	CPVC RESIN XSZ-500	RS	RoSCTL Scheme	39042100	31.232	2450	58,95,743	12,36,927
69	INMUN1	8510846	02-05-2022	CN	EVERUN CHEMICAL LIMITED	USD	77.15	CPVC RESIN Z-500 (FITTING GRADE)	RD	RoDTEP Scheme	39042100	37.52	2294	66,40,368	13,93,149
70	INMUN1	8510846	02-05-2022	CN	EVERUN CHEMICAL LIMITED	USD	77.15	CPVC RESIN Z-500 (FITTING GRADE)	36	Merchandise Export Incentive Scheme	39042100	36.48	2294	64,56,307	13,54,533
71	INMUN1	7759578	07-03-2022	CN	SHANDONG XIANGSHENG NEW MATERIALS T	USD	76.65	CPVC RESIN XSJ-700	RD	RoDTEP Scheme	39042100	60	2400	1,10,37,600	23,15,689
72	INMUN1	6548995	06-12-2021	CN	SHANDONG GAOXIN CHEMICAL CO., LTD.	USD	75.9	CPVC RESIN J-700	36	Merchandise Export Incentive Scheme	39042100	5.95	2550	11,51,593	2,41,604
73	INMUN1	6548995	06-12-2021	CN	SHANDONG GAOXIN CHEMICAL CO., LTD.	USD	75.9	CPVC RESIN J-700	36	Merchandise Export Incentive Scheme	39042100	12.95	2550	25,06,408	5,25,844
74	INMUN1	6548995	06-12-2021	CN	SHANDONG GAOXIN CHEMICAL CO., LTD.	USD	75.9	CPVC RESIN J-700			39042100	8.1	2550	15,67,715	4,85,678
75	INMUN1	6111035	03-11-2021	CN	EVERUN CHEMICAL LIMITED	USD	75.8	CPVC RESIN Z-500(FITTING GRADE)(CHLORINATEDPOLY VINYL CHLORIDE)	36	Merchandise Export Incentive Scheme	39042100	3.2	2405	5,83,357	1,22,388
76	INMUN1	6111035	03-11-2021	CN	EVERUN CHEMICAL LIMITED	USD	75.8	CPVC RESIN Z-500(FITTING GRADE)(CHLORINATEDPOLY VINYL CHLORIDE)			39042100	64.82	2405	1,18,16,621	36,60,789

Annexure A-1 (M/s MATRIX IMPEX) (IEC-2415003204)

S. No.	Port Code	Bill of Entry No.	Bill of Entry Date	Country of Origin	Supplier's Name	Currency	Exchange Rate	Item Description (as per B/E)	Scheme Code	Scheme Description	CTH	Quantity (MT)	Unit Price (USD/MT)	Item-wise Declared Assessable Value	Duty Paid
77	INMUN1	6111035	03-11-2021	CN	EVERUN CHEMICAL LIMITED	USD	75.8	CPVC RESIN Z-500(FITTING GRADE)(CHLORINATEDPOLY VINYL CHLORIDE)	36	Merchandise Export Incentive Scheme	39042100	2.8	2405	5,10,437	1,07,090
78	INMUN1	6111035	03-11-2021	CN	EVERUN CHEMICAL LIMITED	USD	75.8	CPVC RESIN Z-500(FITTING GRADE)(CHLORINATEDPOLY VINYL CHLORIDE)	36	Merchandise Export Incentive Scheme	39042100	1.18	2405	2,15,113	45,131
79	INMUN1	5946764	22-10-2021	CN	EVERUN CHEMICAL LIMITED	USD	75.8	CPVC RESIN Z-500(FITTING GRADE)(CHLORINATEDPOLY VINYL CHLORIDE)			39042100	72	1970	1,07,51,472	33,30,806
80	INMUN1	5484483	17-09-2021	CN	EVERUN CHEMICAL LIMITED	USD	74.4	CPVC RESIN Z-500(FITTING GRADE)(CHLORINATEDPOLY VINYL CHLORIDE)			39042100	18	1955	26,18,136	8,11,099
81	INMUN1	5485084	17-09-2021	CN	EVERUN CHEMICAL LIMITED	USD	74.4	CPVC RESIN Z-500(FITTING GRADE)(CHLORINATEDPOLY VINYL CHLORIDE)			39042100	54	1955	78,54,408	24,33,296
Grand Total														61,31,34,530	16,29,29,580

Annexure A-2 (M/s MATRIX IMPEX) (IEC-2415003204) {Item-wise entries where re-determination of value is required.}

S. No.	Port Code	Bill of Entry No.	Bill of Entry Date	Country of Origin	Supplier's Name	Currency	Exchange Rate	Item Description (as per B/E)	Scheme Code	Scheme Description	CTH	Quantity (MT)	Unit Price (USD/MT)	Item-wise Declared Assessable Value	Duty Paid
1	INMUN1	2398176	02-03-2024	CN	MAXWIN OVERSEAS LIMITED	USD	83.9	CPVC RESIN J-700			39042100	56	2010	94,43,784	26,20,620
2	INMUN1	2398176	02-03-2024	CN	MAXWIN OVERSEAS LIMITED	USD	83.9	CPVC RESIN Z-500			39042100	28	2010	47,21,892	13,10,310
3	INMUN1	2221912	20-02-2024	CN	MAXWIN OVERSEAS LIMITED	USD	83.9	CPVC RESIN J-700			39042100	56	2010	94,43,784	26,20,620
4	INMUN1	9900336	30-01-2024	CN	MAXWIN OVERSEAS LIMITED	USD	84.1	CPVC RESIN XSJ-700			39042100	84	2010	1,41,99,444	39,40,300
5	INMUN1	9900336	30-01-2024	CN	MAXWIN OVERSEAS LIMITED	USD	84.1	CPVC RESIN XSZ-500			39042100	28	2010	47,33,148	13,13,433
6	INMUN1	9698376	17-01-2024	CN	MAXWIN OVERSEAS LIMITED	USD	84.25	CPVC RESIN J-700			39042100	84	2010	1,42,24,770	39,47,328
7	INMUN1	9585494	09-01-2024	CN	MAXWIN OVERSEAS LIMITED	USD	84.25	CPVC RESIN XSJ-700			39042100	84	2010	1,42,24,770	39,47,328
8	INMUN1	9585494	09-01-2024	CN	MAXWIN OVERSEAS LIMITED	USD	84.25	CPVC RESIN XSZ-500			39042100	28	2010	47,41,590	13,15,776
9	INMUN1	8729107	11-11-2023	CN	MAXWIN OVERSEAS LIMITED	USD	84.15	CPVC RESIN J-700			39042100	56	2010	94,71,924	26,28,428
10	INMUN1	8729107	11-11-2023	CN	MAXWIN OVERSEAS LIMITED	USD	84.15	CPVC RESIN Z-500			39042100	28	2010	47,35,962	13,14,214
11	INMUN1	8680299	08-11-2023	CN	MAXWIN OVERSEAS LIMITED	USD	84.15	CPVC RESIN J-700			39042100	56	2010	94,71,924	26,28,428
12	INMUN1	8680299	08-11-2023	CN	MAXWIN OVERSEAS LIMITED	USD	84.15	CPVC RESIN Z-500			39042100	28	2010	47,35,962	13,14,214
13	INMUN1	8445310	24-10-2023	CN	MAXWIN OVERSEAS LIMITED	USD	84.2	CPVC RESIN XSJ-700			39042100	112	2010	1,89,55,104	52,59,980
14	INMUN1	8333748	17-10-2023	CN	MAXWIN OVERSEAS LIMITED	USD	84.15	CPVC RESIN J-700			39042100	28	2010	47,35,962	13,14,214
15	INMUN1	8333748	17-10-2023	CN	MAXWIN OVERSEAS LIMITED	USD	84.15	CPVC RESIN Z-500			39042100	28	2010	47,35,962	13,14,214
16	INMUN1	8326129	16-10-2023	CN	MAXWIN OVERSEAS LIMITED	USD	84.15	CPVC RESIN XSJ-700			39042100	28	2010	47,35,962	13,14,214
17	INMUN1	8326129	16-10-2023	CN	MAXWIN OVERSEAS LIMITED	USD	84.15	CPVC RESIN XSZ-500			39042100	84	2010	1,42,07,886	39,42,643
18	INMUN1	8062478	29-09-2023	CN	MAXWIN OVERSEAS LIMITED	USD	84.05	CPVC RESIN J-700			39042100	36	2010	60,81,858	16,87,696
19	INMUN1	8062478	29-09-2023	CN	MAXWIN OVERSEAS LIMITED	USD	84.05	CPVC RESIN Z-500			39042100	20	2010	33,78,810	9,37,609
20	INMUN1	7792736	12-09-2023	CN	MAXWIN OVERSEAS LIMITED	USD	83.95	CPVC RESIN XSJ-700			39042100	112	2010	1,88,98,824	52,44,363
21	INMUN1	7580611	29-08-2023	CN	MAXWIN OVERSEAS LIMITED	USD	83.9	CPVC RESIN J-700			39042100	22	2010	37,10,058	10,29,529
22	INMUN1	7580611	29-08-2023	CN	MAXWIN OVERSEAS LIMITED	USD	83.9	CPVC RESIN Z-500			39042100	6	2010	10,11,834	2,80,781
23	INMUN1	7538640	26-08-2023	CN	MAXWIN OVERSEAS LIMITED	USD	83.9	CPVC RESIN J-700			39042100	56	2010	94,43,784	26,20,620
24	INMUN1	7539263	26-08-2023	CN	MAXWIN OVERSEAS LIMITED	USD	83.9	CPVC RESIN XSJ-700			39042100	84	2010	1,41,65,676	39,30,929
25	INMUN1	7539263	26-08-2023	CN	MAXWIN OVERSEAS LIMITED	USD	83.9	CPVC RESIN XSZ-500			39042100	28	2010	47,21,892	13,10,310
26	INMUN1	7463768	22-08-2023	CN	MAXWIN OVERSEAS LIMITED	USD	83.9	CPVC RESIN J-700			39042100	42	2010	70,82,838	19,65,465
27	INMUN1	7463768	22-08-2023	CN	MAXWIN OVERSEAS LIMITED	USD	83.9	CPVC RESIN Z-500			39042100	14	2010	23,60,946	6,55,155

Annexure A-2 (M/s MATRIX IMPEX) (IEC-2415003204) {Item-wise entries where re-determination of value is required.}

S. No.	Port Code	Bill of Entry No.	Bill of Entry Date	Country of Origin	Supplier's Name	Currency	Exchange Rate	Item Description (as per B/E)	Scheme Code	Scheme Description	CTH	Quantity (MT)	Unit Price (USD/MT)	Item-wise Declared Assessable Value	Duty Paid
28	INMUN1	7047283	26-07-2023	CN	MAXWIN OVERSEAS LIMITED	USD	82.95	CPVC RESIN Z-500			39042100	8	2010	13,33,836	3,70,135
29	INMUN1	7047283	26-07-2023	CN	MAXWIN OVERSEAS LIMITED	USD	82.95	CPVC RESIN J-700			39042100	20	2010	33,34,590	9,25,338
30	INMUN1	6773954	08-07-2023	CN	MAXWIN OVERSEAS LIMITED	USD	83.25	CPVC RESIN J-700			39042100	52	2010	87,01,290	24,14,580
31	INMUN1	6773954	08-07-2023	CN	MAXWIN OVERSEAS LIMITED	USD	83.25	CPVC RESIN Z-500			39042100	32	2010	53,54,640	14,85,895
32	INMUN1	6670051	01-07-2023	CN	MAXWIN OVERSEAS LIMITED	USD	83.05	CPVC RESIN XSJ-700			39042100	84	2010	1,40,22,162	38,91,105
33	INMUN1	6670051	01-07-2023	CN	MAXWIN OVERSEAS LIMITED	USD	83.05	CPVC RESIN XSZ-500			39042100	28	2010	46,74,054	12,97,035
34	INMUN1	6667645	01-07-2023	CN	MAXWIN OVERSEAS LIMITED	USD	83.05	CPVC RESIN J-700			39042100	20	2010	33,38,610	9,26,454
35	INMUN1	6667645	01-07-2023	CN	MAXWIN OVERSEAS LIMITED	USD	83.05	CPVC RESIN Z-500			39042100	36	2010	60,09,498	16,67,616
36	INMUN1	6602942	27-06-2023	CN	MAXWIN OVERSEAS LIMITED	USD	83.05	CPVC RESIN J-700			39042100	46	2010	76,78,803	21,30,843
37	INMUN1	6602942	27-06-2023	CN	MAXWIN OVERSEAS LIMITED	USD	83.05	CPVC RESIN Z-500			39042100	10	2010	16,69,305	4,63,227
38	INMUN1	6351273	10-06-2023	CN	MAXWIN OVERSEAS LIMITED	USD	83.4	CPVC RESIN XSJ-700			39042100	70	2010	1,17,34,380	32,56,253
39	INMUN1	6351273	10-06-2023	CN	MAXWIN OVERSEAS LIMITED	USD	83.4	CPVC RESIN XSZ-500			39042100	42	2010	70,40,628	19,53,752
40	INMUN1	5875966	09-05-2023	CN	MAXWIN OVERSEAS LIMITED	USD	82.6	CPVC RESIN J-700			39042100	42	2010	69,73,092	19,35,011
41	INMUN1	5875966	09-05-2023	CN	MAXWIN OVERSEAS LIMITED	USD	82.6	CPVC RESIN Z-500			39042100	14	2010	23,24,364	6,45,004
42	INMUN1	5430232	08-04-2023	CN	MAXWIN OVERSEAS LIMITED	USD	82.85	CPVC RESIN XSJ-700			39042100	42	2010	69,94,197	19,40,867
43	INMUN1	5430232	08-04-2023	CN	MAXWIN OVERSEAS LIMITED	USD	82.85	CPVC RESIN XSZ-500			39042100	42	2010	69,94,197	19,40,867
44	INMUN1	5432153	08-04-2023	CN	MAXWIN OVERSEAS LIMITED	USD	82.85	CPVC RESIN XSZ-500			39042100	84	2010	1,39,88,394	38,81,734
45	INMUN1	5327988	01-04-2023	CN	MAXWIN OVERSEAS LIMITED	USD	83.7	CPVC RESIN J-700			39042100	40	2010	67,29,480	18,67,409
46	INMUN1	5327988	01-04-2023	CN	MAXWIN OVERSEAS LIMITED	USD	83.7	CPVC RESIN Z-500			39042100	44	2010	74,02,428	20,54,150
47	INMUN1	5218899	25-03-2023	CN	MAXWIN OVERSEAS LIMITED	USD	83.7	CPVC RESIN XSJ-700			39042100	84	2010	1,41,31,908	39,21,559
48	INMUN1	5220780	25-03-2023	CN	MAXWIN OVERSEAS LIMITED	USD	83.7	CPVC RESIN XSZ-500			39042100	84	2010	1,41,31,908	39,21,559
49	INMUN1	5055323	15-03-2023	CN	MAXWIN OVERSEAS LIMITED	USD	83.5	CPVC RESIN J-700			39042100	28	2010	46,99,380	13,04,063
50	INMUN1	5055323	15-03-2023	CN	MAXWIN OVERSEAS LIMITED	USD	83.5	CPVC RESIN Z-500			39042100	56	2010	93,98,760	26,08,126
51	INMUN1	4638159	14-02-2023	CN	MAXWIN OVERSEAS LIMITED	USD	82.75	CPVC RESIN Z-500			39042100	20	2010	33,26,550	9,23,107
52	INMUN1	4638159	14-02-2023	CN	MAXWIN OVERSEAS LIMITED	USD	82.75	CPVC RESIN R327			39042100	92	2010	1,53,02,130	42,46,292
53	INMUN1	4639797	14-02-2023	CN	MAXWIN OVERSEAS LIMITED	USD	82.75	CPVC RESIN Z-500			39042100	112	2010	1,86,28,680	51,69,399
54	INMUN1	4272160	20-01-2023	CN	MAXWIN OVERSEAS LIMITED	USD	82.3	CPVC RESIN J-700			39042100	112	2010	1,85,27,376	51,41,287

Annexure A-2 (M/s MATRIX IMPEX) (IEC-2415003204) {Item-wise entries where re-determination of value is required.}

S. No.	Port Code	Bill of Entry No.	Bill of Entry Date	Country of Origin	Supplier's Name	Currency	Exchange Rate	Item Description (as per B/E)	Scheme Code	Scheme Description	CTH	Quantity (MT)	Unit Price (USD/MT)	Item-wise Declared Assessable Value	Duty Paid
55	INMUN1	4278584	20-01-2023	CN	MAXWIN OVERSEAS LIMITED	USD	82.3	CPVC RESIN Z-500			39042100	40.06	2010	66,26,845	18,38,928
56	INMUN1	4278584	20-01-2023	CN	MAXWIN OVERSEAS LIMITED	USD	82.3	CPVC RESIN Z-500	RD	RoDTEP Scheme	39042100	43.94	2010	72,68,687	14,71,886
57	INMUN1	4072129	07-01-2023	CN	MAXWIN OVERSEAS LIMITED	USD	83.7	CPVC RESIN J-700	RD	RoDTEP Scheme	39042100	43.78	2010	73,65,416	14,90,392
58	INMUN1	4072129	07-01-2023	CN	MAXWIN OVERSEAS LIMITED	USD	83.7	CPVC RESIN J-700	RD	RoDTEP Scheme	39042100	12.22	2010	20,55,856	4,16,003
59	INMUN1	4072401	07-01-2023	CN	MAXWIN OVERSEAS LIMITED	USD	83.7	CPVC RESIN Z-500	RD	RoDTEP Scheme	39042100	84	2010	1,41,31,908	28,59,592
60	INMUN1	3808694	19-12-2022	CN	MAXWIN OVERSEAS LIMITED	USD	83.55	CPVC RESIN J-700	RD	RoDTEP Scheme	39042100	84	2010	1,41,06,582	28,56,537
61	INMUN1	3795501	18-12-2022	CN	MAXWIN OVERSEAS LIMITED	USD	83.55	CPVC RESIN Z-500	RD	RoDTEP Scheme	39042100	56	2010	94,04,388	19,04,358
62	INMUN1	3310702	15-11-2022	CN	SINGHANIA OVERSEAS LIMITED	USD	83.8	CPVC RESIN Z-500	RD	RoDTEP Scheme	39042100	35.21	1997	58,92,344	12,41,843
63	INMUN1	3310702	15-11-2022	CN	SINGHANIA OVERSEAS LIMITED	USD	83.8	CPVC RESIN Z-500			39042100	1.79	1997	2,99,554	85,599
64	INMUN1	6111035	03-11-2021	CN	EVERUN CHEMICAL LIMITED	USD	75.8	CPVC RESIN Z-500(FITTING GRADE)(CHLORINATEDPOLY VINYL CHLORIDE)	36	Merchandise Export Incentive Scheme	39042100	3.2	2405	5,83,357	1,22,388
65	INMUN1	6111035	03-11-2021	CN	EVERUN CHEMICAL LIMITED	USD	75.8	CPVC RESIN Z-500(FITTING GRADE)(CHLORINATEDPOLY VINYL CHLORIDE)			39042100	64.82	2405	1,18,16,621	36,60,789
66	INMUN1	6111035	03-11-2021	CN	EVERUN CHEMICAL LIMITED	USD	75.8	CPVC RESIN Z-500(FITTING GRADE)(CHLORINATEDPOLY VINYL CHLORIDE)	36	Merchandise Export Incentive Scheme	39042100	2.8	2405	5,10,437	1,07,090
67	INMUN1	6111035	03-11-2021	CN	EVERUN CHEMICAL LIMITED	USD	75.8	CPVC RESIN Z-500(FITTING GRADE)(CHLORINATEDPOLY VINYL CHLORIDE)	36	Merchandise Export Incentive Scheme	39042100	1.18	2405	2,15,113	45,131
68	INMUN1	5946764	22-10-2021	CN	EVERUN CHEMICAL LIMITED	USD	75.8	CPVC RESIN Z-500(FITTING GRADE)(CHLORINATEDPOLY VINYL CHLORIDE)			39042100	72	1970	1,07,51,472	33,30,806
69	INMUN1	5484483	17-09-2021	CN	EVERUN CHEMICAL LIMITED	USD	74.4	CPVC RESIN Z-500(FITTING GRADE)(CHLORINATEDPOLY VINYL CHLORIDE)			39042100	18	1955	26,18,136	8,11,099
70	INMUN1	5485084	17-09-2021	CN	EVERUN CHEMICAL LIMITED	USD	74.4	CPVC RESIN Z-500(FITTING GRADE)(CHLORINATEDPOLY VINYL CHLORIDE)			39042100	54	1955	78,54,408	24,33,296
Grand Total														54,83,22,114	14,86,67,118

Annexure A-3 (M/s SHREEJI IMPEX) (IEC-2415003204) {Differential Anti-Dumping Duty Calculation Chart}

S. No.	Part Code	Bill of Entry No.	Bill of Entry Date	Country of Origin	Supplier's Name	Currency	Exchange Rate	Item Description (as per B/E)	Scheme Code	Scheme Description	CTH	Quantity (MT)	Unit Price (USD/MT)	Item-wise Declared Assesable Value	Duty Paid	Anti Dumping Duty Paid	BCD Rate	SWS Rate	IGST Rate	CPVC Resin Grade	Re-assessed Unit Price- USD/MT (as per Rule-5 of CVR) (Ref-Imports under Advance Authorisation)	Reference Advance Authorisation Bill of Entry No.	Reference Advance Authorisation Bill of Entry Date	Reference Advance Authorisation Bill of Entry Quantity (MTs)	Reference Advance Authorisation Bill of Entry Port Code	Item-wise Reassessed Assesable Value = {V*M*H}	Reassessed Landing Unit Price (USD) = {V*(1+R%)}	Producer as per Statement dated 24.09.2025 of Sh. Gunjan Thala (based on CPVC grading in B/E)	Tariff rate as per Column 8 of ADD Notification No. 05/2020-ADD (USD)	ADD payable = {(AD-AB)*M*H}	Differential ADD = {AE-Q}
A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R	S	T	U	V	W	X	Y	Z	AA	AB	AC	AD	AE	AF
1	INMUN1	2398176	02-03-2024	CN	MAXWIN OVERSEAS LIMITED	USD	83.9	CPVC RESIN J-700			39042100	56	2010	94,43,784	26,20,620	1,175	7.5	10	18	Pipe	1050	9690263	16-01-2024	56	INMUN1	49,33,320	1,129	Shandong Gaoxin Chemical Co. Ltd.	2087	45,02,242	45,01,067
2	INMUN1	2398176	02-03-2024	CN	MAXWIN OVERSEAS LIMITED	USD	83.9	CPVC RESIN Z-500			39042100	28	2010	47,21,892	13,10,310	587	7.5	10	18	Fitting	1119.8	3304630	02-05-2024	168	INMUN1	26,30,634	1,204	Shandong Gaoxin Chemical Co. Ltd.	2087	20,74,849	20,74,261
3	INMUN1	2221912	20-02-2024	CN	MAXWIN OVERSEAS LIMITED	USD	83.9	CPVC RESIN J-700			39042100	56	2010	94,43,784	26,20,620	1,175	7.5	10	18	Pipe	1050	9690263	16-01-2024	56	INMUN1	49,33,320	1,129	Shandong Gaoxin Chemical Co. Ltd.	2087	45,02,242	45,01,067
4	INMUN1	9900336	30-01-2024	CN	MAXWIN OVERSEAS LIMITED	USD	84.1	CPVC RESIN XSJ-700			39042100	84	2010	1,41,99,444	39,40,300	1,766	7.5	10+H2:S7G2:S	18	Pipe	1050	9690263	16-01-2024	56	INMUN1	74,17,620	1,129	Shandong Xiangsheng New Materials Technology Co. Ltd.	2045	64,72,757	64,70,990
5	INMUN1	9900336	30-01-2024	CN	MAXWIN OVERSEAS LIMITED	USD	84.1	CPVC RESIN XSZ-500			39042100	28	2010	47,33,148	13,13,433	589	7.5	10	18	Fitting	1130	9078973	05-12-2023	37	INMUN1	26,60,924	1,215	Shandong Xiangsheng New Materials Technology Co. Ltd.	2045	19,55,073	19,54,484
6	INMUN1	9698376	17-01-2024	CN	MAXWIN OVERSEAS LIMITED	USD	84.25	CPVC RESIN J-700			39042100	84	2010	1,42,24,770	39,47,328	1,769	7.5	10	18	Pipe	1050	9690263	16-01-2024	56	INMUN1	74,30,850	1,129	Shandong Gaoxin Chemical Co. Ltd.	2087	67,81,535	67,79,766
7	INMUN1	9585494	09-01-2024	CN	MAXWIN OVERSEAS LIMITED	USD	84.25	CPVC RESIN XSJ-700			39042100	84	2010	1,42,24,770	39,47,328	1,769	7.5	10	18	Pipe	1050	9690263	16-01-2024	56	INMUN1	74,30,850	1,129	Shandong Xiangsheng New Materials Technology Co. Ltd.	2045	64,84,301	64,82,532
8	INMUN1	9585494	09-01-2024	CN	MAXWIN OVERSEAS LIMITED	USD	84.25	CPVC RESIN XSZ-500			39042100	28	2010	47,41,590	13,15,776	590	7.5	10	18	Fitting	1130	9078973	05-12-2023	37	INMUN1	26,65,670	1,215	Shandong Xiangsheng New Materials Technology Co. Ltd.	2045	19,58,560	19,57,970
9	INMUN1	8729107	11-11-2023	CN	MAXWIN OVERSEAS LIMITED	USD	84.15	CPVC RESIN J-700			39042100	56	2010	94,71,924	26,28,428	1,178	7.5	10	18	Pipe	1100	8741991	12-11-2023	56	INMUN1	51,83,640	1,183	Shandong Gaoxin Chemical Co. Ltd.	2087	42,62,366	42,61,188
10	INMUN1	8729107	11-11-2023	CN	MAXWIN OVERSEAS LIMITED	USD	84.15	CPVC RESIN Z-500			39042100	28	2010	47,35,962	13,14,214	589	7.5	10	18	Fitting	1150	8692643	09-11-2023	28	INMUN1	27,09,630	1,236	Shandong Gaoxin Chemical Co. Ltd.	2087	20,04,537	20,03,948
11	INMUN1	8680299	08-11-2023	CN	MAXWIN OVERSEAS LIMITED	USD	84.15	CPVC RESIN J-700			39042100	56	2010	94,71,924	26,28,428	1,178	7.5	10	18	Pipe	1100	8692643	09-11-2023	56	INMUN1	51,83,640	1,183	Shandong Gaoxin Chemical Co. Ltd.	2087	42,62,366	42,61,188
12	INMUN1	8680299	08-11-2023	CN	MAXWIN OVERSEAS LIMITED	USD	84.15	CPVC RESIN Z-500			39042100	28	2010	47,35,962	13,14,214	589	7.5	10	18	Fitting	1150	8692643	09-11-2023	28	INMUN1	27,09,630	1,236	Shandong Gaoxin Chemical Co. Ltd.	2087	20,04,537	20,03,948
13	INMUN1	8445310	24-10-2023	CN	MAXWIN OVERSEAS LIMITED	USD	84.2	CPVC RESIN XSJ-700			39042100	112	2010	1,89,55,104	52,59,980	2,358	7.5	10	18	Pipe	1110	8371177	19-10-2023	111	INMUN1	1,04,67,744	1,193	Shandong Xiangsheng New Materials Technology Co. Ltd.	2045	80,32,343	80,29,986
14	INMUN1	8333748	17-10-2023	CN	MAXWIN OVERSEAS LIMITED	USD	84.15	CPVC RESIN J-700			39042100	28	2010	47,35,962	13,14,214	589	7.5	10	18	Pipe	1110	8371177	19-10-2023	111	INMUN1	26,15,382	1,193	Shandong Gaoxin Chemical Co. Ltd.	2087	21,05,854	21,05,265
15	INMUN1	8333748	17-10-2023	CN	MAXWIN OVERSEAS LIMITED	USD	84.15	CPVC RESIN Z-500			39042100	28	2010	47,35,962	13,14,214	589	7.5	10	18	Fitting	1130	8427701	22-10-2023	55.5	INMUN1	26,62,506	1,215	Shandong Gaoxin Chemical Co. Ltd.	2087	20,55,195	20,54,606
16	INMUN1	8326129	16-10-2023	CN	MAXWIN OVERSEAS LIMITED	USD	84.15	CPVC RESIN XSJ-700			39042100	28	2010	47,35,962	13,14,214	589	7.5	10	18	Pipe	1110	8371177	19-10-2023	111	INMUN1	26,15,382	1,193	Shandong Xiangsheng New Materials Technology Co. Ltd.	2045	20,06,893	20,06,304
17	INMUN1	8326129	16-10-2023	CN	MAXWIN OVERSEAS LIMITED	USD	84.15	CPVC RESIN XSZ-500			39042100	84	2010	1,42,07,886	39,42,643	1,767	7.5	10	18	Fitting	1130	8427701	22-10-2023	55.5	INMUN1	79,87,518	1,215	Shandong Xiangsheng New Materials Technology Co. Ltd.	2045	58,68,705	58,66,938
18	INMUN1	8062478	29-09-2023	CN	MAXWIN OVERSEAS LIMITED	USD	84.05	CPVC RESIN J-700			39042100	36	2010	60,81,858	16,87,696	757	7.5	10	-	Pipe	1129	8137101	04-10-2023	55.5	INMUN1	34,16,128	1,214	Shandong Gaoxin Chemical Co. Ltd.	2087	26,42,507	26,41,750
19	INMUN1	8062478	29-09-2023	CN	MAXWIN OVERSEAS LIMITED	USD	84.05	CPVC RESIN Z-500			39042100	20	2010	33,78,810	9,37,609	420	7.5	10	-	Fitting	1130	7676072	04-09-2023	55.5	INMUN1	18,99,530	1,215	Shandong Gaoxin Chemical Co. Ltd.	2087	14,66,252	14,65,832
20	INMUN1	7792736	12-09-2023	CN	MAXWIN OVERSEAS LIMITED	USD	83.95	CPVC RESIN XSJ-700			39042100	112	2010	1,88,98,824	52,44,363	2,351	7.5	10	18	Pipe	1129	7676072	04-09-2023	55.5	INMUN1	1,06,15,310	1,214	Shandong Xiangsheng New Materials Technology Co. Ltd.	2045	78,16,450	78,14,100
21	INMUN1	7580611	29-08-2023	CN	MAXWIN OVERSEAS LIMITED	USD	83.9	CPVC RESIN J-700			39042100	22	2010	37,10,058	10,29,529	462	7.5	10	18	Pipe	1129	7676072	04-09-2023	55.5	INMUN1	20,83,908	1,214	Shandong Gaoxin Chemical Co. Ltd.	2087	16,11,983	16,11,522
22	INMUN1	7580611	29-08-2023	CN	MAXWIN OVERSEAS LIMITED	USD	83.9	CPVC RESIN Z-500			39042100	6	2010	10,11,834	2,80,781	126	7.5	10	18	Fitting	1130	7676072	04-09-2023	55.5	INMUN1	5,68,842	1,215	Shandong Gaoxin Chemical Co. Ltd.	2087	4,39,091	4,38,965
23	INMUN1	7538640	26-08-2023	CN	MAXWIN OVERSEAS LIMITED	USD	83.9	CPVC RESIN J-700			39042100	56	2010	94,43,784	26,20,620	1,175	7.5	10	18	Pipe	1129	7676072	04-09-2023	55.5	INMUN1	53,04,494	1,214	Shandong Gaoxin Chemical Co. Ltd.	2087	41,03,230	41,02,056
24	INMUN1	7539263	26-08-2023	CN	MAXWIN OVERSEAS LIMITED	USD	83.9	CPVC RESIN XSJ-700			39042100	84	2010	1,41,65,676	39,30,929	1,762	7.5	10	18	Pipe	1129	7676072	04-09-2023	55.5	INMUN1	79,56,740	1,214	Shandong Xiangsheng New Materials Technology Co. Ltd.	2045	58,58,846	58,57,084
25	INMUN1	7539263	26-08-2023	CN	MAXWIN OVERSEAS LIMITED	USD	83.9	CPVC RESIN XSZ-500			39042100	28	2010	47,21,892	13,10,310	587	7.5	10	18	Fitting	1130	7676072	04-09-2023	55.5	INMUN1	26,54,596	1,215	Shandong Xiangsheng New Materials Technology Co. Ltd.	2045	19,50,423	19,49,836
26	INMUN1	7463768	22-08-2023	CN	MAXWIN OVERSEAS LIMITED	USD	83.9	CPVC RESIN J-700			39042100	42	2010	70,82,838	19,65,465	881	7.5	10	18	Pipe	1129	7363829	16-08-2023	111	INMUN1	39,78,370	1,214	Shandong Gaoxin Chemical Co. Ltd.	2087	30,77,423	30,76,542
27	INMUN1	7463768	22-08-2023	CN	MAXWIN OVERSEAS LIMITED	USD	83.9	CPVC RESIN Z-500			39042100	14	2010	23,60,946	6,55,155	294	7.5	10	18	Fitting	1130	7676072	04-09-2023	55.5	INMUN1	13,27,298	1,215	Shandong Gaoxin Chemical Co. Ltd.	2087	10,24,545	10,24,251
28	INMUN1	7047283	26-07-2023	CN	MAXWIN OVERSEAS LIMITED	USD	82.95	CPVC RESIN Z-500			39042100	8	2010	13,33,836	3,70,135	166	7.5	10	18	Fitting	1130	7676072	04-09-2023	55.5	INMUN1	7,49,868	1,215	Shandong Gaoxin Chemical Co. Ltd.	2087	5,78,825	5,78,659
29	INMUN1	7047283	26-07-2023	CN	MAXWIN OVERSEAS LIMITED	USD	82.95	CPVC RESIN J-700			39042100	20	2010	33,34,590	9,25,338	415	7.5	10	18	Pipe	1129	7024898	24-07-2023	166.5	INMUN1	18,73,011	1,214	Shandong Gaoxin Chemical Co. Ltd.	2087	14,48,846	14,48,431
30	INMUN1	6773954	08-07-2023	CN	MAXWIN OVERSEAS LIMITED	USD	83.25	CPVC RESIN J-700			39042100	52	2010	87,01,290	24,14,580	1,082	7.5	10	18	Pipe	1180	6776720	08-07-2023	55.5	INMUN1	51,08,220	1,269	Shandong Gaoxin Chemical Co. Ltd.	2087	35,43,287	35,42,204
31	INMUN1	6773954	08-07-2023	CN	MAXWIN OVERSEAS LIMITED	USD	83.25	CPVC RESIN Z-500			39042100	32	2010	53,54,640	14,85,895	666	7.5	10	18	Fitting	1130	7676072	04-09-2023	55.5	INMUN1	30,10,320	1,215	Shandong Gaoxin Chemical Co. Ltd.	2087	23,23,674	23,23,008
32	INMUN1	6670051	01-07-2023	CN	MAXWIN OVERSEAS LIMITED	USD	83.05	CPVC RESIN XSJ-700			39042100	84	2010	1,40,22,162	38,91,105	1,744	7.5	10	18	Pipe	1180	6776720	08-07-2023	55.5	INMUN1	82,31,916	1,269	Shandong Xiangsheng New Materials Technology Co. Ltd.	2045	54,17,019	54,15,275
33	INMUN1	6670051	01-07-2023	CN	MAXWIN OVERSEAS LIMITED	USD	83																								

S. No.	Port Code	Bill of Entry No.	Bill of Entry Date	Country of Origin	Supplier's Name	Currency	Exchange Rate	Item Description (as per B/E)	Scheme Code	Scheme Description	CTH	Quantity (MT)	Unit Price (USD/MT)	Item-wise Declared Assessable Value	Duty Paid	Anti Dumping Duty Paid	BCD Rate	SWS Rate	IGST Rate	CPVC Resin Grade	Re-assessed Unit Price-USD/MT (as per Rule-5 of CVR) (Ref-Imports under Advance Authorisation)	Reference Advance Authorisation Bill of Entry No.	Reference Advance Authorisation Bill of Entry Date	Reference Advance Authorisation Bill of Entry Quantity (MTs)	Reference Advance Authorisation Bill of Entry Port Code	Item-wise Reassessed Assessable Value = {V*M*H}	Reassessed Landing Unit Price (USD) = {V*(1+R%)}	Producer as per Statement dated 24.09.2025 of Sh. Gunjan Tiwari (based on CPVC grading in B/E)	Tariff rate as per Column 8 of ADD Notification No. 05/2020-ADD (USD)	ADD payable = {(AD-AB)*M*H}	Differential ADD = {AE-Q}
A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R	S	T	U	V	W	X	Y	Z	AA	AB	AC	AD	AE	AF
38	INMUN1	6351273	10-06-2023	CN	MAXWIN OVERSEAS LIMITED	USD	83.4	CPVC RESIN XSJ-700			39042100	70	2010	1,17,34,380	32,56,253	1,460	7.5	10	18	Pipe	1240	6315023	08-06-2023	57	INMUN1	72,39,120	1,333	Shandong Xiangsheng New Materials Technology Co. Ltd	2045	41,56,656	41,55,197
39	INMUN1	6351273	10-06-2023	CN	MAXWIN OVERSEAS LIMITED	USD	83.4	CPVC RESIN XSZ-500			39042100	42	2010	70,40,628	19,53,752	876	7.5	10	18	Fitting	1380	5388260	05-04-2023	37	INMUN1	48,33,864	1,484	Shandong Xiangsheng New Materials Technology Co. Ltd	2045	19,66,822	19,65,947
40	INMUN1	5875966	09-05-2023	CN	MAXWIN OVERSEAS LIMITED	USD	82.6	CPVC RESIN J-700			39042100	42	2010	69,73,092	19,35,011	867	7.5	10	18	Pipe	1240	6315023	08-06-2023	57	INMUN1	43,01,808	1,333	Shandong Gaoxin Chemical Co. Ltd.	2087	26,15,777	26,14,910
41	INMUN1	5875966	09-05-2023	CN	MAXWIN OVERSEAS LIMITED	USD	82.6	CPVC RESIN Z-500			39042100	14	2010	23,24,364	6,45,004	289	7.5	10	18	Fitting	1380	5388260	05-04-2023	37	INMUN1	15,95,832	1,484	Shandong Gaoxin Chemical Co. Ltd.	2087	6,97,887	6,97,598
42	INMUN1	5430232	08-04-2023	CN	MAXWIN OVERSEAS LIMITED	USD	82.85	CPVC RESIN XSJ-700			39042100	42	2010	69,94,197	19,40,867	870	7.5	10	18	Pipe	1330	5388260	05-04-2023	37	INMUN1	46,28,001	1,430	Shandong Xiangsheng New Materials Technology Co. Ltd	2045	21,40,885	21,40,016
43	INMUN1	5430232	08-04-2023	CN	MAXWIN OVERSEAS LIMITED	USD	82.85	CPVC RESIN XSZ-500			39042100	42	2010	69,94,197	19,40,867	870	7.5	10	18	Fitting	1380	5388260	05-04-2023	37	INMUN1	48,01,986	1,484	Shandong Xiangsheng New Materials Technology Co. Ltd	2045	19,53,852	19,52,982
44	INMUN1	5432153	08-04-2023	CN	MAXWIN OVERSEAS LIMITED	USD	82.85	CPVC RESIN XSZ-500			39042100	84	2010	1,39,88,394	38,81,734	1,740	7.5	10	18	Fitting	1380	5388260	05-04-2023	37	INMUN1	96,03,972	1,484	Shandong Xiangsheng New Materials Technology Co. Ltd	2045	39,07,703	39,05,963
45	INMUN1	5327988	01-04-2023	CN	MAXWIN OVERSEAS LIMITED	USD	83.7	CPVC RESIN J-700			39042100	40	2010	67,29,480	18,67,409	837	7.5	10	18	Pipe	1330	5388260	05-04-2023	37	INMUN1	44,52,840	1,430	Shandong Gaoxin Chemical Co. Ltd.	2087	22,00,473	21,99,636
46	INMUN1	5327988	01-04-2023	CN	MAXWIN OVERSEAS LIMITED	USD	83.7	CPVC RESIN Z-500			39042100	44	2010	74,02,428	20,54,150	921	7.5	10	18	Fitting	1380	5388260	05-04-2023	37	INMUN1	50,82,264	1,484	Shandong Gaoxin Chemical Co. Ltd.	2087	22,22,570	22,21,649
47	INMUN1	5218899	25-03-2023	CN	MAXWIN OVERSEAS LIMITED	USD	83.7	CPVC RESIN XSJ-700			39042100	84	2010	1,41,31,908	39,21,559	1,758	7.5	10	18	Pipe	1330	5388260	05-04-2023	37	INMUN1	93,50,964	1,430	Shandong Xiangsheng New Materials Technology Co. Ltd	2045	43,25,700	43,23,942
48	INMUN1	5220780	25-03-2023	CN	MAXWIN OVERSEAS LIMITED	USD	83.7	CPVC RESIN XSZ-500			39042100	84	2010	1,41,31,908	39,21,559	1,758	7.5	10	18	Fitting	1380	5388260	05-04-2023	37	INMUN1	97,02,504	1,484	Shandong Xiangsheng New Materials Technology Co. Ltd	2045	39,47,794	39,46,037
49	INMUN1	5055323	15-03-2023	CN	MAXWIN OVERSEAS LIMITED	USD	83.5	CPVC RESIN J-700			39042100	28	2010	46,99,380	13,04,063	585	7.5	10	18	Pipe	1330	5388260	05-04-2023	37	INMUN1	31,09,540	1,430	Shandong Gaoxin Chemical Co. Ltd.	2087	15,36,651	15,36,066
50	INMUN1	5055323	15-03-2023	CN	MAXWIN OVERSEAS LIMITED	USD	83.5	CPVC RESIN Z-500			39042100	56	2010	93,98,760	26,08,126	1,169	7.5	10	18	Fitting	1380	5388260	05-04-2023	37	INMUN1	64,52,880	1,484	Shandong Gaoxin Chemical Co. Ltd.	2087	28,21,966	28,20,797
51	INMUN1	4638159	14-02-2023	CN	MAXWIN OVERSEAS LIMITED	USD	82.75	CPVC RESIN Z-500			39042100	20	2010	33,26,550	9,23,107	414	7.5	10	18	Fitting	1340	4365804	27-01-2023	92.5	INMUN1	22,17,700	1,441	Shandong Gaoxin Chemical Co. Ltd.	2087	10,69,958	10,69,544
52	INMUN1	4638159	14-02-2023	CN	MAXWIN OVERSEAS LIMITED	USD	82.75	CPVC RESIN R327			39042100	92	2010	1,53,02,130	42,46,292	1,903	7.5	10	18	Pipe	1290	4414636	30-01-2023	74	INMUN1	98,20,770	1,387	Other	2,161	58,94,365	58,92,462
53	INMUN1	4639797	14-02-2023	CN	MAXWIN OVERSEAS LIMITED	USD	82.75	CPVC RESIN Z-500			39042100	112	2010	1,86,28,680	51,69,399	2,317	7.5	10	18	Fitting	1340	4365804	27-01-2023	92.5	INMUN1	1,24,19,120	1,441	Shandong Gaoxin Chemical Co. Ltd.	2087	59,91,762	59,89,445
54	INMUN1	4272160	20-01-2023	CN	MAXWIN OVERSEAS LIMITED	USD	82.3	CPVC RESIN J-700			39042100	112	2010	1,85,27,376	51,41,287	2,304	7.5	10	18	Pipe	1290	4321434	23-01-2023	83	INMUN1	1,18,90,704	1,387	Shandong Gaoxin Chemical Co. Ltd.	2087	64,54,624	64,52,320
55	INMUN1	4278584	20-01-2023	CN	MAXWIN OVERSEAS LIMITED	USD	82.3	CPVC RESIN Z-500			39042100	40.06	2010	66,26,845	18,38,928	824	7.5	10	18	Fitting	1320	4321434	23-01-2023	28	INMUN1	43,51,958	1,419	Shandong Gaoxin Chemical Co. Ltd.	2087	22,02,355	22,01,530
56	INMUN1	4278584	20-01-2023	CN	MAXWIN OVERSEAS LIMITED	USD	82.3	CPVC RESIN Z-500	RD	RodTEP Scheme	39042100	43.94	2010	72,68,687	14,71,886	904	7.5	10	18	Fitting	1320	4321434	23-01-2023	28	INMUN1	47,73,466	1,419	Shandong Gaoxin Chemical Co. Ltd.	2087	24,15,663	24,14,759
57	INMUN1	4072129	07-01-2023	CN	MAXWIN OVERSEAS LIMITED	USD	83.7	CPVC RESIN J-700	RD	RodTEP Scheme	39042100	43.78	2010	73,65,416	14,90,392	916	7.5	10	18	Pipe	1290	4321434	23-01-2023	83	INMUN1	47,27,058	1,387	Shandong Gaoxin Chemical Co. Ltd.	2087	25,65,986	25,65,070
58	INMUN1	4072129	07-01-2023	CN	MAXWIN OVERSEAS LIMITED	USD	83.7	CPVC RESIN J-700	RD	RodTEP Scheme	39042100	12.22	2010	20,55,856	4,16,003	256	7.5	10	18	Pipe	1290	4321434	23-01-2023	83	INMUN1	13,19,430	1,387	Shandong Gaoxin Chemical Co. Ltd.	2087	7,16,226	7,15,970
59	INMUN1	4072401	07-01-2023	CN	MAXWIN OVERSEAS LIMITED	USD	83.7	CPVC RESIN Z-500	RD	RodTEP Scheme	39042100	84	2010	1,41,31,908	28,59,592	-	7.5	10	18	Fitting	1320	4321434	23-01-2023	28	INMUN1	92,80,656	1,419	Shandong Gaoxin Chemical Co. Ltd.	2087	46,96,574	46,96,574
60	INMUN1	3808694	19-12-2022	CN	MAXWIN OVERSEAS LIMITED	USD	83.55	CPVC RESIN J-700	RD	RodTEP Scheme	39042100	84	2010	1,41,06,582	28,56,537	1,755	7.5	10	18	Pipe	1550	3528255	30-11-2022	20	INMUN1	1,08,78,210	1,666	Shandong Gaoxin Chemical Co. Ltd.	2087	29,52,908	29,51,153
61	INMUN1	3795501	18-12-2022	CN	MAXWIN OVERSEAS LIMITED	USD	83.55	CPVC RESIN Z-500	RD	RodTEP Scheme	39042100	56	2010	94,04,388	19,04,358	1,170	7.5	10	18	Fitting	1320	4321434	23-01-2023	28	INMUN1	61,76,016	1,419	Shandong Gaoxin Chemical Co. Ltd.	2087	31,25,438	31,24,269
62	INMUN1	3310702	15-11-2022	CN	SINGHANIA OVERSEAS LIMITED	USD	83.8	CPVC RESIN Z-500	RD	RodTEP Scheme	39042100	35.21	1997	58,92,344	12,41,843	41,972	7.5	10	18	Fitting	1450	3122508	01-11-2022	1	INMUN1	42,78,367	1,559	Shandong Gaoxin Chemical Co. Ltd.	2087	15,58,653	15,16,681
63	INMUN1	3310702	15-11-2022	CN	SINGHANIA OVERSEAS LIMITED	USD	83.8	CPVC RESIN Z-500			39042100	1.79	1997	2,99,554	85,599	2,134	7.5	10	18	Fitting	1450	3122508	01-11-2022	1	INMUN1	2,17,503	1,559	Shandong Gaoxin Chemical Co. Ltd.	2087	79,239	77,105
64	INMUN1	6111035	03-11-2021	CN	EVERUN CHEMICAL LIMITED	USD	75.8	CPVC RESIN Z-500(FITTING GRADE)(CHLORINATEDPOLY VINYL CHLORIDE)	36	Merchandise Export Incentive Scheme	39042100	3.2	2405	5,83,357	1,22,388	-	10.0	10	18	Fitting	1700	5356830	08-09-2021	78	INMUN1	4,12,352	1,870	Shandong Gaoxin Chemical Co. Ltd.	2087	52,636	52,636
65	INMUN1	6111035	03-11-2021	CN	EVERUN CHEMICAL LIMITED	USD	75.8	CPVC RESIN Z-500(FITTING GRADE)(CHLORINATEDPOLY VINYL CHLORIDE)			39042100	64.82	2405	1,18,16,621	36,60,789	-	10.0	10	18	Fitting	1700	5356830	08-09-2021	78	INMUN1	83,52,705	1,870	Shandong Gaoxin Chemical Co. Ltd.	2087	10,66,198	10,66,198
66	INMUN1	6111035	03-11-2021	CN	EVERUN CHEMICAL LIMITED	USD	75.8	CPVC RESIN Z-500(FITTING GRADE)(CHLORINATEDPOLY VINYL CHLORIDE)	36	Merchandise Export Incentive Scheme	39042100	2.8	2405	5,10,437	1,07,090	-	10.0	10	18	Fitting	1700	5356830	08-09-2021	78	INMUN1	3,60,808	1,870	Shandong Gaoxin Chemical Co. Ltd.	2087	46,056	46,056
67	INMUN1	6111035	03-11-2021	CN	EVERUN CHEMICAL LIMITED	USD	75.8	CPVC RESIN Z-500(FITTING GRADE)(CHLORINATEDPOLY VINYL CHLORIDE)	36	Merchandise Export Incentive Scheme	39042100	1.18	2405	2,15,113	45,131	-	10.0	10	18	Fitting	1700	5356830	08-09-2021	78	INMUN1	1,52,055	1,870	Shandong Gaoxin Chemical Co. Ltd.	2087	19,409	19,409
68	INMUN1	5946764	22-10-2021	CN	EVERUN CHEMICAL LIMITED	USD	75.8	CPVC RESIN Z-500(FITTING GRADE)(CHLORINATEDPOLY VINYL CHLORIDE)			39042100	72	1970	1,07,51,472	33,30,806	-	10.0	10	18	Fitting	1700	5356830	08-09-2021	78	INMUN1	92,77,920	1,870	Shandong Gaoxin Chemical Co. Ltd.	2087	11,84,299	11,84,299
69	INMUN1	5484483	17-09-2021	CN	EVERUN CHEMICAL LIMITED	USD	74.4	CPVC RESIN Z-500(FITTING GRADE)(CHLORINATEDPOLY VINYL CHLORIDE)			39042100	18	1955	26,18,136	8,11,099	-	10.0	10	18	Fitting	1700	5356830	08-09-2021	78	INMUN1	22,76,640	1,870	Shandong Gaoxin Chemical Co. Ltd.	2087	2,90,606	2,90,606
70	INMUN1	5485084	17-09-2021	CN																											

Annexure- B (List of RUDs- Matrix Impex)

S. No.	RUD Description	RUD No.
1	Notification No. 05/2020-Customs (ADD) dated 07.03.2020	1
2	Panchnama dated 13.03.2024 drawn during search conducted at the residential premises of Sh. Bipin Kumar Gordhanbhai Tilala, Proprietor of M/s Matrix Impex (IEC- 2415003204) situated at <i>B-1001, 10th Floor, Sky Diamond, 150 Feet Ring Road, Rajkot, Gujarat</i>	2
3	Panchnama dated 13.03.2024 drawn during search conducted at the godown/office premises of M/s Matrix Impex situated at <i>Revenue Survey 225, Paiki Plot No. 56, Godown No. 02, Shreenathji Industrial Zone, Gundsara, Rajkot, Gujarat</i>	3
4	Record of Proceedings (ROP) dated 13-14.03.2024	4
5	Summons dated 13.03.2024 issued to Sh. Gunjan Kishorbhai Tilala for appearance on 13.03.2024	5
6	Voluntary statement dated 13.03.2024 tendered by Sh. Gunjan Kishorbhai Tilala	6
7	Summons dated 13.03.2024 issued to Sh. Bipinkumar Gordhanbhai Tilala, Proprietor, Matrix Impex for appearance on 13.03.2024	7
8	Voluntary statement dated 13-14.03.2024 tendered by Sh. Bipinkumar Gordhanbhai Tilala, Proprietor, Matrix Impex	8
9	Summons dated 13.03.2024 issued to Sh. Harsukh Gordhanbhai Tilala for appearance on 13.03.2024	9
10	Voluntary statement dated 14.03.2024 tendered by Sh. Harsukh Gordhanbhai Tilala	10
11	Letter dated 14.03.2024 received from Matrix Impex enclosing a Demand Draft amounting to Rs. 75,00,000/-	11
12	Letter dated 18.03.2024 issued vide DRI/HQ-CI/C-Cell/50D/INT-04/ENQ-15/2024/496 addressed to The Commissioner of Customs, Mundra forwarding therewith demand draft (in original) amounting to Rs. 75,00,000/- for depositing the same in the government account.	12
13	Letter dated 01.04.2024 issued vide F. No. S/20-30/SIIB/Misc/CHM/22-23 received from O/o The Commissioner of Customs, Mundra enclosing therewith TR6 Challan No. 2626 dated 28.03.2024 (copy enclosed with letter)	13
14	Summons dated 01.05.2025 issued to M/s Cargotrans Maritime Agencies Pvt Ltd (Customs House Agent of Matrix Impex) for appearance on 20.05.2025	14
15	Summons dated 12.06.2025 issued to M/s Cargotrans Maritime Agencies Pvt Ltd (Customs House Agent of Matrix Impex) for appearance on 12.06.2025	15
16	Voluntary statement dated 12.06.2025 tendered by Sh. Malkhan Singh Shekhawat, F-Card holder & Director of M/s Cargotrans Maritime Agencies Pvt Ltd	16
17	Summons dated 18-19.09.2025 issued to M/s A.T.P. & Sons (Customs House Agent of Matrix Impex) for appearance on 26.09.2025	17
18	Voluntary statement dated 26.09.2025 tendered by Sh. Yogesh Arjanbhai Parmar, F-Card holder & Partner in M/s A.T.P. & Sons	18
19	Summons dated 15.07.2025 issued to M/s Winmax Pipes for appearance on 24.07.2025	19
20	Voluntary statement dated 24.07.2025 tendered by Sh. Hardik Narshibai Limbasiya, Partner, M/s Winmax Pipes	20

Annexure- B (List of RUDs- Matrix Impex)

S. No.	RUD Description	RUD No.
21	Summons dated 18.02.2026 issued to Sh. Deep Hareshbhai Padariya for appearance on 23.02.2026	21
22	Summons dated 23.02.2026 issued to Sh. Deep Hareshbhai Padariya for appearance on 23.02.2026	22
23	Voluntary statement dated 23.02.2026 tendered by Sh. Deep Hareshbhai Padariya	23
24	Summons dated 17.09.2025 issued to Sh. Harsukh Gordhanbhai Tilala for appearance on 25.09.2025	24
25	Voluntary statement dated 24.09.2025 tendered by Sh. Harsukh Gordhanbhai Tilala	25
26	Summons dated 17.09.2025 issued to Sh. Gunjan Kishorbhai Tilala for appearance on 24.09.2025	26
27	Voluntary statement dated 24.09.2025 tendered by Sh. Gunjan Kishorbhai Tilala	27
28	Summons dated 17.09.2025 issued to Sh. Bipin Kumar Gordhanbhai Tilala, Proprietor, Matrix Impex for appearance on 26.09.2025	28
29	Voluntary statement dated 25.09.2025 tendered by Sh. Bipin Kumar Gordhanbhai Tilala, Proprietor, Matrix Impex	29
30	<i>“Similar goods”</i> i.e. Bills of Entry filed under Advance Authorisation which have been relied upon in this Investigation Report for the purpose of calculation of differential Anti-Dumping Duty w.r.t. the 42 Bills of Entry filed by Matrix Impex.	30