

	कार्यालय: प्रधान आयुक्त सीमा शुल्क, मुन्द्रा, सीमा शुल्क भवन, मुन्द्रा बंदरगाह, कच्छ, गुजरात- 370421 OFFICE OF THE PRINCIPAL COMMISSIONER OF CUSTOMS, CUSTOM HOUSE, MUNDRA PORT, KUTCH, GUJARAT- 370421 Email: adj-mundra@gov.in	
A. File No.	:	F.No.: GEN/ADJ/COMM/510/2024-Adjn-O/o Pr Commr-Cus-Mundra
B. Order-in-Original No.	:	MUN-CUSTM-000-COM-31-25-26
C. Passed by	:	Nitin Saini, Commissioner of Customs, Customs House, AP & SEZ, Mundra.
D. Date of order and Date of issue:	:	17.10.2025 17.10.2025
E. SCN No. & Date	:	F. No. GEN/ADJ/COMM/510/2024-Adjn-Pr Commr-Cus-Mundra, dated 29.10.2024.
F. Noticee(s) / Party / Importer	:	1. M/s Alpha Impex (IEC-BJKPS7247H). 2. Shri Paramvir Singh, Proprietor of M/s Alpha Impex 3. M/s Lara Eximp Pvt Ltd. 4. M/s OWS Warehouse Services LLP, 5. Shri Sabu George, authorized signatory of M/s Lara Eximp Pvt Ltd. 6. Shri Harikrishnan, authorized person of M/s N.R. Enterprises. 7. M/s N.R. Enterprises.
G. DIN	:	20251071MO00005505FA

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

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

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

Any person aggrieved by this Order - in - Original may file an appeal under Section 129 A (1) (a) of Customs Act, 1962 read with Rule 6 (1) of the Customs (Appeals) Rules, 1982 in quadruplicate in Form C. A. -3 to:

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

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

3. उक्त अपील यह आदेश भेजने की दिनांक से तीन माह के भीतर दाखिल की जानी चाहिए।

Appeal shall be filed within three months from the date of communication of this order.

4. उक्त अपील के साथ -/ 1000 रुपये का शुल्क टिकट लगा होना चाहिए, जहाँ शुल्क, व्याज, दंड या शास्ति रुपये पाँच लाख या कम माँगा हो 5000/- रुपये का शुल्क टिकट लगा होना चाहिए, जहाँ शुल्क, व्याज, शास्ति या दंड पाँच लाख रुपये से अधिक किंतु पचास लाख रुपये से कम माँगा हो 10,000/- रुपये का शुल्क टिकट लगा होना चाहिए, जहाँ शुल्क, दंड व्याज या शास्ति पचास लाख रुपये से अधिक माँगा हो। शुल्क का भुगतान खण्ड पीठ बैंच आहरित ट्रिब्यूनल के सहायक रजिस्ट्रार

के पक्ष में खण्डपीठ स्थित जगह पर स्थित किसी भी राष्ट्रीयकृत बैंक की एक शाखा पर बैंक ड्राफ्ट के माध्यम से भुगतान किया जाएगा।

Appeal should be accompanied by a fee of Rs. 1000/- in cases where duty, interest, fine or penalty demanded is Rs. 5 lakh (Rupees Five lakh) or less, Rs. 5000/- in cases where duty, interest, fine or penalty demanded is more than Rs. 5 lakh (Rupees Five lakh) but less than Rs.50 lakh (Rupees Fifty lakhs) and Rs.10,000/- in cases where duty, interest, fine or penalty demanded is more than Rs. 50 lakhs (Rupees Fifty lakhs). This fee shall be paid through Bank Draft in favour of the Assistant Registrar of the bench of the Tribunal drawn on a branch of any nationalized bank located at the place where the Bench is situated.

5. उक्त अपील पर न्यायालय शुल्क अधिनियम के तहत 5/- रुपये कोर्ट फीस स्टाम्प जबकि इसके साथ संलग्न आदेश की प्रति पर अनुसूची- 1, न्यायालय शुल्क अधिनियम, 1870 के मदसं-6 के तहत निर्धारित 0.50 पैसे की एक न्यायालय शुल्क स्टाम्प वहन करना चाहिए।

The appeal should bear Court Fee Stamp of Rs.5/- under Court Fee Act whereas the copy of this order attached with the appeal should bear a Court Fee stamp of Rs.0.50 (Fifty paise only) as prescribed under Schedule-I, Item 6 of the Court Fees Act, 1870.

6. अपील ज्ञापन के साथ ड्यूटी/ दण्ड/ जुर्माना आदि के भुगतान का प्रमाण संलग्न किया जाना चाहिये। Proof of payment of duty/fine/penalty etc. should be attached with the appeal memo.
7. अपील प्रस्तुत करते समय, सीमाशुल्क (अपील) नियम, 1982 और CESTAT (प्रक्रिया) नियम, 1982 सभी मामलों में पालन किया जाना चाहिए।

While submitting the appeal, the Customs (Appeals) Rules, 1982 and the CESTAT (Procedure) Rules 1982 should be adhered to in all respects.

8. इस आदेश के विरुद्ध अपील हेतु जहां शुल्क या शुल्क और जुर्माना विवाद में हो, अथवा दण्ड में, जहां केवल जुर्माना विवाद में हो, न्यायाधिकरण के समक्ष मांग शुल्क का 7.5% भुगतान करना होगा।

An appeal against this order shall lie before the Tribunal on payment of 7.5% of the duty demanded where duty or duty and penalty are in dispute, or penalty, where penalty alone is in dispute.

BRIEF FACTS OF THE CASE:

Whereas, the case pertains to the evasion of Anti-Dumping Duty by M/s Alpha Impex (IEC- BJKPS7247H), C-121, Plot No. 67, First Floor, Ganesh Nagar, West Delhi, New Delhi – 110018 (hereinafter also referred to as 'M/s Alpha' for the sake of brevity) in the import of Digital Offset Printing Plates falling under CTI: 84425090 of Customs Tariff Act, 1985 from China by mis-declaring them as 'Iron Door Plate' under CTI: 83024900.

2. Intelligence gathered by the officers of Directorate of Revenue Intelligence, Zonal Unit, Ahmedabad (hereinafter referred to as DRI) indicated that certain importers were importing Digital Offset Printing Plates from China by mis-declaring them as 'Iron Door Plate' through APSEZ Mundra. The said mis-declaration was done with the intent to evade the applicable Anti-Dumping duty imposed vide Notification No. 21/2020-Customs (ADD) dated 29.07.2020.

3.1 As per Notification No. 21/2020-Customs (ADD) dated 29.07.2020 issued under Section 9A of Customs Tariff Act, 1975, the Anti-dumping duty applicable on Digital Offset Printing Plates originating in, or exported from People's Republic of China and imported into India and Digital Offset Printing Plates manufactured in China and imported into India from other countries is as under:

S. No	Tariff Item	Description	Country of Origin	Country of Export	Producer	Amount (USD/SQM)
(1)	(2)	(3)	(4)	(5)	(6)	(7)

1	84425090	Digital Offset Printing Plates	People's Republic of China	People's Republic of China	Lucky Huaguang Graphics Co. Ltd.	0.55
2	84425090	Digital Offset Printing Plates	People's Republic of China	People's Republic of China	Kodak China Graphic Communications Co. Ltd.	Nil
3	84425090	Digital Offset Printing Plates	People's Republic of China	People's Republic of China	Shanghai Strong State Printing Equipment Limited	0.60
4	84425090	Digital Offset Printing Plates	People's Republic of China	People's Republic of China	Fujifilm Printing Plate (China) Co. Ltd.	Nil
5	84425090	Digital Offset Printing Plates	People's Republic of China	People's Republic of China	Any other product except S. No. 1 to 4 mentioned above	0.77
6	84425090	Digital Offset Printing Plates	People's Republic of China	Any country other than People's Republic of China	Any	0.77

3.2 From the above Anti-dumping duty structure, it emerges that the Digital Offset Printing Plates/CTCP Digital Printing Double Layer Plates falling under CTH 84425090 of Chinese Origin, when exported from People's Republic of China or any other countries other than People's Republic of China and imported into India, which is produced by any producer other than those at S. No. 01 to 04 mentioned in the Column no. (6) of the table in the Notification No. 21/2020-Customs (ADD) dated 29.07.2020, Anti-dumping duty @ 0.77 USD per SQM is leviable with effect from 30.01.2020 for a period of five years (unless revoked, superseded or amended earlier).

EXAMINATION OF THE IMPORTED GOODS AT APSEZ, MUNDRA

4. Based on the above intelligence, goods imported vide Warehousing B/E No. 1022255 dated 21.10.2023 by M/s. Alpha Impex were put on hold and examined under Panchnama dated 30.10.2023 at the warehouse of M/s. OWS Warehouse Services LLP, APSEZ, Mundra. The examination was done by the DRI officer in the presence of the representative of the CHA-M/s. Lara Eximp Pvt Ltd, Chartered Engineer and the representative of the SEZ unit, M/s. OWS Warehouse Services LLP. During the course of examination, it was found that the actual goods in the containers were Digital Offset CTCP printing Plates whereas the importer had mis declared the goods as 'Iron Door Plate'.

(A) The same was clearly evident from the physical appearance of the imported goods. The goods were found to be metal plates with silver colored coating on one side and blue color emulsified coating on the other side. Further, 'CTCP' in text, which stands for 'Computer to Conventional Plate', was clearly mentioned on the goods. Also, the imported goods were of different sizes and the sizes were also mentioned on the packing material of the goods.

(B) In the instant case, the goods description 'Iron Door Plate' is a random name which has been declared by the importer and which has no popular usage or availability in the market. A bare search of the item 'Iron Door Plate' from open source gives the results which have no similarity with the imported goods in the subject case. Further, the description as mentioned on the imported goods and the physical appearance of the goods clearly indicated that the goods are in actual Digital Offset Printing Plates.

(C) The Chartered Engineer had also carried out the inspection of the goods imported vide the Warehousing B/E No. 1022255 dated 21.10.2023 under the said Panchnama dated 30.10.2023. The Chartered Engineer, Shri Tushar Zankat, submitted his certificate dated 31.10.2023 in which it is certified that the goods imported by the description 'Iron Door Plate' were in actual "Computer to Conventional plates" (CTCP). The quantity of the goods imported was also certified at 35,932.65 sq. meter in the said certificate.

LITERATURE REGARDING DIGITAL OFFSET PRINTING PLATES

5.1 The Digital Offset Printing Plates are used in the printing industry to transfer data as an image onto paper or non-absorbent substrates like tin sheets, poly films etc. In the printing process using Digital Offset Printing Plates, the digital workflow enables direct transfer of the image from a 'computer to the plate' (CtP) using lasers. Digital Plates are made from high-purity litho-grade aluminium coils coated with chemical coating. These Digital Plates are of three varieties, 'Thermal Plates', 'Voilet Plates' and 'CtCP/UV CtP Plates'.

5.2 The goods in the subject case are CtCP or CtP plate which stand for 'Computer to Conventional Plate' or 'Computer to Plate' and the said goods are a popular type of Digital Offset Printing Plates as mentioned above. Further, as can be gathered from online or offline sources, these plates are sold in different sizes, i.e. different dimensions as per the usage of the customers.

6.1 During the course of investigation, in order to collect the evidence/corroborative evidence statement of persons who were directly/indirectly involved in export of goods were recorded by the DRI under the provisions of Section 108 of Customs Act, 1962. The facts of statements of such persons have been mentioned in the Show Cause Notice and the records of statements thereof have been attached to Show Cause Notice as RUDs. For sake of brevity contents of statements of such persons are not produced hereunder. The details of the persons whose statements were recorded are as under: -

- Statement of Shri Asadullah Sidhique, General Manager & authorized representative of M/s OWS Warehouse Services LLP, SEZ Unit, APSEZ,

Mundra was recorded on 30-01-2024 under Section 108 of the Customs Act, 1962.

- Statement of Shri Paramvir Singh, Proprietor of M/s Alpha Impex (Importer) was recorded on 02-01-2024 under Section 108 of the Customs Act, 1962.
- Statement of Shri Harikrishnan, representative of M/s N.R. Enterprises, Ahmedabad was recorded on 20-02-2024 under Section 108 of the Customs Act, 1962.
- Statement of Shri Harikrishnan, representative of M/s N.R. Enterprises, Ahmedabad was recorded on 10-09-2024 under Section 108 of the Customs Act, 1962.
- Statement of Shri Paramvir Singh, Proprietor of M/s Alpha Impex (Importer) was recorded on 19-09-2024 under Section 108 of the Customs Act, 1962.
- Statement of Shri Sabu George, M/s Lara Eximp Pvt Ltd/Cargo Concepts (Bombay) Pvt Ltd (Customs Broker) was recorded under Section 108 of the Customs Act, 1962.

SEARCH/VISIT AT THE PREMISES OF M/s. N.R. ENTERPRISES, CHENNAI

7. In the said matter, vide letter dated 12.01.2024 DRI, Chennai Zonal Unit was requested to conduct a search at the premises of M/s. N.R. Enterprises, Chennai (IEC-FIJPR2513B). In response, vide letter F. No. DRI/CZU/VIII/26/37/2017 dated 29.01.2024, DRI, CZU informed that the firm was not existing at the given address. Attempting to trace the main person Shri Harikrishnan Srinivasan, who was said to be operating several other firms, the officers of DRI, Chennai Zonal Unit visited the premises of M/s. Kodhai Imaging Solutions Pvt Ltd. in which Ms. Mythili Sreenivasan, the sister of Shri Harikrishnan Sreenivasan is the Director. On reaching the premises of the said firm, one caretaker by the name of Shri N.Sekar was found who was allowed to speak to Shri Harikrishnan Sreenivasan on phone. Shri N. Sekar furnished a few files during the visit of DRI officers, which were mostly relating to purchase of M/s. Kodhai Imaging Solution (OPC) Pvt Ltd for FY 2019-20 and appear irrelevant to the present investigation. This visit note dated 29.01.2024 of the DRI, Chennai Zonal Unit were annexed to the SCN.

SCRUTINY OF THE SALE INVOICES OF M/s. N.R. ENTERPRISES, CHENNAI

8.1 On scrutiny of the DTA sales invoices issued by M/s. Alpha Impex for the goods imported at APSEZ, Mundra by the description, 'Iron Door Plate', it was found that all the sale invoices for the said item had been issued in the name of M/s. N. R. Enterprises, Chennai which was being managed by Shri Hariskrishnan as per the statements of Shri Paramvir Singh, proprietor of M/s. Alpha Impex and Shri Harikrishnan himself. Further, Bs/E were filed by M/s. Alpha Impex for the item 'Iron Door Plate' during the period from April 2022 to Oct'2023 and it was accepted by Shri Paramvir Singh of M/s. Alpha Impex during his statement dated 02.01.2024 that the Digital Offset Printing Plates were imported by him by mis-declaring the same as 'Iron Door Plate' on the guidance and requirement of Shri Harikrishnan.

8.2 Certain documents were sent by Shri Harikrishnan of M/s. N. R. Enterprises by courier vide letter dated 31.01.2024 in connection with the ongoing inquiry. The same were scrutinized and it was found that during the

period- FY 2022-23 and FY 2023-24, M/s. N.R. Enterprises has been issuing invoices for PS Offset Plates of different sizes to Shri Purushothaman (unregistered customer) and M/s. Eswari Chemicals and Enterprises (GSTIN: 33BGKPA8873N1ZV) and it had no other substantial sale. Also, no sale invoice was issued by M/s. N.R. Enterprises for the item 'Iron Door Plate'. Some sample sale invoices of M/s. N.R. Enterprises were annexed to the SCN.

8.3 Thus, from the scrutiny of the sale and purchase invoices of M/s. N.R. Enterprises, it appears that M/s. N.R. Enterprises has been purchasing goods with the declared description 'Iron Door Plate' from M/s. Alpha Impex while it has been supplying Offset Printing Plates to its customers like Shri Purushothaman and M/s. Eswari Chemicals and Enterprises. Further, M/s. N.R. Enterprises did not have any sort of office or facility and it had no other purchase apart from goods declared as 'Iron Door Plate', clearly insinuating to the fact that M/s. N.R. Enterprises had only been purchasing the Digital Offset Printing Plates from M/s. Alpha Impex, which were mis-declared as 'Iron Door Plate' during imports and in the initial domestic supply (on paper sale to M/S N.R. Enterprises) in the aforementioned manner and the said goods were thereafter directly supplied to the customers of M/s. N.R. Enterprises.

PROFILE OF THE SUPPLIER- M/s. HENAN HUIDA PRINT-ALL TECHNOLOGY CO., LTD.

9. The profile of the supplier of the goods i.e. Digital Offset Printing Plates imported with the declaration 'Iron Door Plate', M/s. Henan Huida Print-All Technology Co., Ltd. was scrutinized from the website of the firm- **www.huidaoffsetplate.com**. The relevant pages of the website were also annexed to the SCN. It can be observed from the same that M/s. Henan Huida Print-All Technology Co., Ltd. is the manufacturer and supplier of Offset Printing Plates and Chemicals and it has no item in its product brochure like 'Iron Door Plate'. This implies that the goods description 'Iron Door Plate' has been deliberately and fraudulently incorporated in the import documents like invoice, packing list etc.

SCRUTINY OF THE EVIDENCES ON RECORD

10.1 Anti-dumping duty was imposed on 'Digital Offset Printing Plates', originating in, or exported from, People's Republic of China, Japan, Korea RP, Taiwan and Vietnam vide Notification No. 21/2020-Customs (ADD) dated 29.07.2020. From the facts narrated in the foregoing paras and the material evidence as gathered during the course of investigation, it transpires that M/s. Alpha Impex imported Digital Offset Printing Plates from the manufacturer based in China by mis-declaring the import goods as 'Iron Door Plate' and the fraudulent plan was executed by M/s. Alpha Impex under the guidance and requirement of Shri Harikrishnan. The same is evident from the following:-

10.2 During the examination of the goods done under Panchnama dated 30.10.2023 it was found that the goods declared as 'Iron Door Plate' in the import documents were actually Digital Offset Printing Plates. The same was clearly evident from the physical appearance of the goods and the text **"CTCP"** clearly mentioned on the goods along with sizes mentioned on the packing material of the goods. The Chartered Engineer vide his certificate 31.10.2023 also

submitted that the goods imported by the description 'Iron Door Plate' were in actual Computer to Conventional plates (CTCP).

10.3 It was accepted by the importer- M/s. Alpha Impex that the goods imported by them with the declared description 'Iron Door Plate' in the import documents were actually Digital Offset Printing Plates. The same was also accepted by Shri Harikrishnan during his statement dated 10.09.2024.

10.4 The said Panchnama was perused by the authorised representative of the SEZ unit- Shri Asadullah Siddique of M/s. OWS Warehouse Service LLP during which he accepted that Digital Offset Printing Plates were imported by mis-declaring the import goods as 'Iron Door Plate'.

10.5 Further, CHA- Shri Sabu George of M/s. Rainbow Shipping Pvt Ltd or M/s. Lara Eximp Pvt Ltd also perused the said Panchnama done at the SEZ unit for the examination of the goods and accepted that the goods imported vide the said Bs/E with the declared description 'Iron Door Plate' were actually Digital Offset Printing Plates.

10.6 During his statement, Shri Paramvir Singh stated that he had been doing the said imports as per the guidance of Shri Harikrishnan and Shri Harikrishnan had also been providing funds in advance for the purchase of the said goods. Further, he had been supplying the said goods directly to M/s. N.R. Enterprises, Chennai from Mundra after importation.

10.7 During his statement, Shri Paramvir Singh submitted a Packing List for Invoice Number HD230811002 dated 28.09.2023 corresponding to the consignment of Digital Offset Printing Plates seized by the DRI at APSEZ Mundra and stated that the same was sent by Shri Harikrishnan to him. When Shri Harikrishnan was confronted with this fact during his statement dated 20.02.2024, he accepted that he had sent the packing list to Shri Paramvir Singh.

10.8 The said Packing List for the Digital Offset Printing Plates appears to be the original packing list for the goods imported vide W/h B/E No. 1022255 dated 21.10.2023, which were examined under Panchnama dated 30.10.2023. Thus, it appears that M/s. Alpha Impex had submitted the fake Packing List to the Customs for the filing of B/E in the said manner. Further, it transpires from the statements of Shri Paramvir Singh and Shri Harikrishnan that Shri Harikrishnan was aware of the original content of the goods imported under the said B/E.

10.9 Shri Harikrishnan in his statement dated 10.09.2024 stated that he had got the said Packing List from one Shri Sardar ji and the same Shri Sardar ji had also been managing the operations of the firm M/s. Alpha Impex, a fact denied by Shri Paramvir Singh in his statement dated 19.09.2024. Shri Harikrishnan in his statement had also undertaken to provide the contact details of Shri Sardar ji by the end of next day, however, he could not provide the same. Further, Shri Paramvir Singh in his statement dated 19.09.2024 stated that the said Shri Sardar ji refers to one Shri Harjeet Singh alias Shri Sunny Singh who had expired about two years back. Therefore, it is improbable that Shri Sardar ji or Shri Harjeet Singh had sent the said Packing List to Shri Harikrishnan. In view of the same, it appears to be a cover up story by Shri Harikrishnan to hide the fact of his arranging of the said original Packing List for the goods being imported through M/s. Alpha Impex at APSEZ, Mundra.

10.10 From the website of the supplier M/s. Henan Huida Print-All Technology Co., Ltd., it is clearly inferred that they are the manufacturer and supplier of the Digital Offset Printing Plates and Chemicals and there nothing in their product brochure includes anything like "Iron Door Plate".

10.11 It also transpires from the statements of Shri Paramvir Singh and Shri Harikrishnan that Shri Paramvir Singh of M/s. Alpha Impex in collusion with Shri Harikrishnan of M/s. N.R. Enterprises hatched the plan to import the Digital Offset Printing Plates in the aforesaid manner and submitted fake import documents to the Customs for the filing of B/E to evade the applicable Anti-Dumping Duty.

10.12 As discussed in the preceding para 10, most of the sale of M/s. N.R. Enterprises is for the item 'Offset Printing Plates' while their only purchase is the goods declared as 'Iron Door Plate' from M/s. Alpha Impex, thus implying that M/s. N.R. Enterprises, in actual, has purchased and sold only Digital Offset Printing Plates.

10.13 Further, Shri Harikrishnan in his statement dated 20.02.2024 stated that he has been managing the firm M/s. Eswari Chemicals and Enterprises, which is the firm of his relative and also a major customer of M/s. N.R. Enterprises as per the sale invoices of M/s. N.R. Enterprises. Further, in response to the Summons issued by DRI, AZU to M/s. N.R. Enterprises, M/s. Eswari Chemicals and Enterprises and M/s. Kodhai Imaging Solutions Pvt Ltd, Shri Harikrishnan appeared as the authorised representative of these firms. Thus, it appears that Shri Harikrishnan created dummy firm like M/s. N.R. Enterprises, and fraudulently registered the firm in the name of another person to camouflage the mis-declarations used for the evasion of Anti-Dumping duty.

10.14 It also follows from the statement of Shri Harikrishnan that he has been managing the firms M/s. N.R. Enterprises, M/s. Eswari Chemicals and Enterprises and M/s. Kodhai Imaging Solutions Pvt Ltd. It was also informed by him that M/s. N.R. Enterprises had been supplying the goods, viz. Digital Offset Printing Plates to M/s. Eswari Chemicals and Enterprises, which in turn had been supplying the same goods to M s. Kodhai Imaging Solutions Pvt Ltd., all firms being managed by Shri Harikrishnan.

10.15 It also follows from the statement dated 19.09.2024 of Shri Harikrishnan and the scrutiny of the sale and purchase invoices of M/s. N.R. Enterprises that they had been buying the said goods, i.e. Digital Offset Printing Plates (mis-declared as 'Iron Door Plate') at the rate of Rs. 90-120 per kg, which roughly converts to around Rs. 60 – 90 per sq. Meter while they have been selling the said goods further at the rate of almost Rs. 300- Rs. 310 per sq. meter.

10.16 It further appears that the import documents, i.e. invoice, packing list which mention the goods as 'Iron door Plate' were made-up and created by the supplier, M/s. Henan Huida Print All Technology Co. Ltd and M/s. Shanghai UPG International Trading Co. Ltd. on the directions of Shri Paramvir Singh for the sake of submission to Customs for the filing of B/E in the said manner. The said fact has also been stated by Shri Paramvir Singh during his statements wherein he has stated that he gave instructions to the agent in China to get the import documents prepared in the said manner.

11. In view of the aforesaid position, the Anti-dumping duty @ 0.77 USD per square meter as per Notification No. 21/2020-Customs (ADD) dated 29.07.2020 is leviable on goods imported by M/s. Alpha Impex. However, importer had wrongly declared the goods description in the import documents as 'Iron Door Plate' while the goods imported were actually Digital Offset Printing Plates. Thus, the importer did not pay applicable Anti-dumping duty as specified in the Notification No. 21/2020-Customs (ADD) dated 29.07.2020 issued under Section 9A of Customs Tariff Act, 1975.

SEIZURE OF THE GOODS IMPORTED AT APSEZ, MUNDRA AND DETAINED UNDER PANCHNAMA DATED 30.10.2023

12.1 The goods imported vide Warehousing B/E No. 1022255 dated 21.10.2023 were put on hold and examined under Panchnama dated 30.10.2023 at the warehouse of M/s. OWS Warehouse Services LLP, APSEZ, Mundra. During the course of examination, it was found that the actual goods in the containers were Digital Offset CTCP printing Plates whereas the importer had mis declared the goods as 'Iron Door Plate'. Further, the text **"CTCP"** was clearly mentioned on the goods and sizes of the goods mentioned on the packing material of the goods.

12.2 During the investigation, statement of Shri Paramvir Singh, Proprietor of M/s. Alpha Impex, Delhi was recorded on 02.01.2024 under Section 108 of the Customs Act, 1962 wherein he admitted that the imported material is Digital Offset CTCP printing Plates and not Iron Door Plate and they are liable to pay Anti-Dumping duty @ 0.77 USD per square metre imposed vide Notification No. 21/2020-Customs (ADD) dated 29.07.2020. The details of the goods are as under: -

Sr. No.	Warehouse B/E No. & Date	Quantity In SQM	Declared Assessable value of the goods	Anti-Dumping duty @ 0.77 USD per square metre
1.	1022255 dated 21.10.2023	35932.65	16,87,272/-	27,48,995/-

12.3 Thus, the goods imported by M/s. Alpha Impex, Delhi through M/s. OWS Warehouse Services LLP, APSEZ, Mundra as mentioned above, were mis-declared as "Iron Door Plate" instead of "Digital Offset CTCP printing Plates" of Chinese Origin, which attracts anti-dumping duty. Accordingly, the said goods were placed under seizure vide Seizure Memo bearing DIN-202401DDZ10000033728 dated 06.01.2024 issued by the Senior Intelligence Officer, DRI, Ahmedabad under the provisions of Section 110 of the Customs Act, 1962, on the reasonable belief that they are liable for confiscation under Section 111 of the Customs Act 1962, in as much as the imported goods appear to be of Chinese Origin and attracts Anti-dumping duty @ 0.77 USD per Sq. Meter. Therefore, it appears that anti-dumping duty amounting to **Rs.27,48,995/-**, has been evaded on the above said goods.

12.4 The importer-M/s. Alpha Impex vide letter dated 17.01.2024 had requested Customs House, Mundra for the provisional release of their goods imported vide Bill of Entry No. 1022555 dated 21.10.2023 at the SEZ unit-M/s. OWS Warehouse Services LLP, APSEZ, Mundra, which were seized vide the Seizure Memo bearing DIN-202401DDZ10000033728 dated 06.01.2024. Their

request for the provisional release was accepted by the competent authority and the same was informed to them vide letter bearing DIN-20240571MO0000666F61 dated 20.05.2024 of the Assistant Commissioner, Import Assessment, Group-IV, Custom House, Mundra subject to the furnishing of the Bond for the full value of goods and Bank Guarantee amounting to Rs. 40 lakhs with auto renewal clause to cover expected liability. However, the condition of the furnishing of the Bond and Bank Guarantee has not been complied with by the importer as on date of issuance of this SCN.

EXTENSION FOR THE INVESTIGATION UNDER SECTION 110 (2) OF THE CUSTOMS ACT, 1962

13. The investigation in the case could not be completed within the time period of six months from the date of detention & examination of the goods conducted on 30.10.2023, at APSEZ, Mundra due to pending statements and scrutiny of the documents. Thus, extension for the investigation in respect of the seized goods was sought from the competent authority for the issuance of SCN in terms of proviso to Section 110(2) of the Customs Act, 1962. The competent authority, i.e. the Principal Commissioner of Customs, Mundra granted the extension by a further period of six months for completion of investigation and issuance of Show Cause Notice till 29.10.2024 in respect of seized goods of M/s. Alpha Impex in terms of the first proviso of Section 110(2) of the Customs Act, 1962 as amended by the Finance Act, 2018, which was informed by the letter dated 19.04.2024 of the Assistant Commissioner, Customs, Custom House, Mundra.

CALCULATION OF DUTY LIABILITY

14.1 As discussed in the para 19 in above, the Digital Offset Printing Plates imported by M/s. Alpha Impex by mis-declaration and examined under Panchnama dated 30.10.2023 were put under seizure vide Seizure Memo dated 06.01.2024. It is pertinent to mention that the quantity of the goods placed under seizure and as mentioned in Seizure Memo is taken as that determined during examination of goods at APSEZ, Mundra under Panchnama dated 30.10.2023.

14.2 As per Notification No. 21/2020-Customs(ADD) dated 29.07.2020, the Anti-Dumping Duty in the instant case is leviable at the rate of 0.77 USD per square meter as the Country of Origin/Country of Export is China (People's Republic of China) and the manufacturer/supplier of the goods are M/s. Henan Huida Print-All Technology Co., Ltd., China and M/s. Shanghai UPG International Trading Co. Ltd. which are other than the manufacturer as mentioned at S. No. 01 to 04 mentioned in the Column no. (6) of the table in the Notification No. 21/2020-Customs (ADD) dated 29.07.2020.

14.3 The details of the goods put under seizure are as follows:

<u>Sr. No.</u>	<u>W/h B/E No.</u>	<u>W/h B/E date</u>	<u>Net weight of goods as per B/E in kgs</u>	<u>Qty of the goods in sq.m.</u>	<u>Exch. Rate</u>	<u>Anti-Dumping Duty evaded (inclusive of IGST) in Rs.</u>	<u>Assessable value as per B/E (in Rs.)</u>
1	1022255	21-10-2023	23301	35932.65	84.20	27,48,995/-	16,87,272/-

14.4 The said importer, M/s. Alpha Impex has also imported the same goods, i.e. Digital Offset Printing Plates by mis-declaring as 'Iron Door Plate' in the past. However, as per the packing list issued by M/s. Henan Huida Print-All Technology Co., Ltd. and M/s. Shanghai UPG International Trading Co. Ltd., submitted for the purpose of filing of B/E, the net weight of the declared goods, 'Iron Door Plate' is mentioned in 'kilograms' terms while as per the normal trading practice, the Digital Offset Printing Plates are traded in terms of square meter or area, thus inferring that the packing list accompanying the B/E is not genuine and is made-up for the purpose of filing of B/E in the said manner. Further, the importer or the other stakeholders, during the course of investigation has failed to submit the original packing list for the goods imported in the past.

14.5 The Anti-Dumping Duty (ADD) as per the said Notification No. 21/2020-Customs dated 29.07.2020 is leviable in terms of area of the plates in square meter, i.e. 0.77 USD per square meter while in the absence of any other packing list, the area of the Offset Printing Plates that have been imported by the importer in the past is not available.

14.6 In the instant case, the particulars of the imported goods available is only the net weight mentioned in the import documents on the basis of which the B/Es were filed. Further, during the examination of the imported goods under Panchnama dated 30.10.2023, the quantity of the goods was determined by physical examination in area or in terms of square meter, the values which are also mentioned in the para 21.3 above. Thus, for the determination of area in square meter for the goods imported in the past vide other Bs/E, we can assume a conversion factor by dividing the area by the net weight as mentioned in para 21.3 above, i.e. (35932.65/23301), which comes out to be 1.542108. Thus, in the instant case, this conversion factor can be multiplied by the net weight available in the import documents to arrive at the quantity of goods in area i.e. square meter terms.

14.7 In view of the above, the details of the goods imported in the past and the duty liability on account of mis-declaration are calculated as follows:

<u>Sr. No.</u>	<u>W/h B/E No. & Date</u>	<u>W/h to DTA B/E No. & date</u>	<u>Net weight of goods as per B/E in Kgs</u>	<u>Qty of the goods in sq.m.</u>	<u>Exch. Rate</u>	<u>Anti-Dumping Duty evaded (inclusive of IGST) in Rs.</u>	<u>Assessable value as per B/E (in Rs.)</u>
1	1004858 dated 29.04.2022	2006179 dated 05.05.2022	22228.78	34279.18	77.15	24,02,919/-	15,43,455/-
2	1009337 dated 25.07.2022	2010814 dated 27.07.2022	19276	29725.67	80.95	21,86,358/-	14,04,353/-
3	1008125 dated 02.07.2022	2009651 dated 06.07.2022	22016	33951.05	78.95	24,35,444/-	15,64,347/-
4	1011231 dated 23.08.2022	2012680 dated 24.08.2022	22009	33940.25	80.5	24,82,468/-	15,945,52/-
5	1013329 dated 27.09.2022	2015017 dated 01.10.2022	19745	30448.92	80.4	22,24,338/-	14,28,748/-

6	1015624 dated 01.11.2022	2017243 dated 05.11.2022	2202C	33957.22	83.8	25,85,526/-	16,64,439/-
7	1003522 dated 20.02.2023	2003661 dated 22.02.2023	21655	33394.35	83.65	25,38,117/-	16,30,297/-
8	1000760 dated 16.01.2023	2000987 dated 18.01.2023	22219	34264.10	83.7	26,05,778/-	16,73,757/-
Total area, ADD and ass. value of the goods				2,63,960.74		1,94,60,948/-	1,25,03,948/-

14.8 Thus, the total duty liability on account of mis-declaration by M/s. Alpha Impex for the goods seized at APSEZ Mundra and those calculated for the goods imported in the past are as follows:

<u>Particulars</u>	<u>Qty of the goods in sq.m.</u>	<u>Anti-Dumping Duty evaded (inclusive of IGST) in Rs.</u>	<u>Assessable value as per B/E (in Rs.)</u>
Qty and ADD for the goods placed under seizure at APSEZ, Mundra	35932.65	27,48,995/-	16,87,272/-
Qty and ADD for the goods imported in the past	2,63,960.74	1,94,60,948/-	1,25,03,948/-
Total qty and ADD	2,99,893.34	2,22,09,943/-	1,41,91,220/-

MODUS OPERANDI ADOPTED FOR EVASION OF ANTI-DUMPING DUTY:

15.1 In view of the evidence and facts discussed in the foregoing paras, it appears that M/s. Alpha Impex had imported Digital Offset Printing Plates falling under CTH 84425090 of Chinese Origin by mis-declaring the import goods as 'Iron Door Plate' to evade the applicable Anti-Dumping duty leviable on import of Digital Offset Printing Plates produced by China based manufacturer as per Notification No. 21/2020-Customs (ADD) dated 29.07.2020. The goods namely, Digital Offset Printing Plates imported by M/s. Alpha Impex were produced by China based manufacturer which attract Anti-dumping duty @ 0.77 USD per SQM as per Notification No. 21/2020-Customs (ADD) dated 29.07.2020. However, the importer was mis-declaring the goods with a random description as 'Iron Door Plate'.

15.2 It is inferred from the statements of Shri Paramvir Singh and Shri Harikrishnan that they both were acting in collusion in the import of Digital Offset Printing Plates by mis-declaration in the aforesaid manner. The idea of the import of Digital Offset Printing Plates from China was introduced to Shri Paramvir Singh by Shri Harikrishnan, who was already in the business of printing materials for a long time. Shri Harikrishnan had also been providing funds in advance to Shri Paramvir Singh for the purchase of the said goods from China.

15.3 Shri Paramvir Singh had got the import documents, viz. invoice, packing list etc. prepared by incorporating the incorrect goods description as 'Iron Door Plate' so as to avoid the payment the Anti-Dumping Duty applicable on the import of Digital Offset Printing Plates.

15.4 The said goods, after importation, were directly supplied from APSEZ, Mundra to M/s. N.R. Enterprises, Chennai. Further, M/s. N.R. Enterprises having no functional premises of its own, it appears that the goods were directly delivered to the premises of the customers of M/s. N.R. Enterprises or M/s. Eswari Chemicals and Enterprises, Chennai, like Shri Purushothaman and M/s. Kodhai Imaging Solutions Pvt Ltd.

15.5 The said firms, M/s. N.R. Enterprises and its customers like M/s. Eswari Chemicals and Enterprises, though proprietorship firms of the friends and relatives of Shri Harikrishnan, were being managed and controlled by Shri Harikrishnan himself, which is accepted by him during his statement and also obvious from the fact that he himself appeared for tendering statements on the behalf of these firms by taking authorization from these firms when summoned by the Department.

15.6 In the manner discussed herein above, the goods i.e. Digital Offset Printing Plates were imported by M/s. Alpha Impex by mis-declaring as 'Iron Door Plate' in connivance with Shri Paramvir Singh and Shri Harikrishnan, thus evading the Anti-dumping duty due to the Government Exchequer by way of mis-declaration in the import documents.

PAYMENT OF CUSTOMS/ANTI-DUMPING DUTY:

16. The importer M/s. Alpha Impex has already paid Rs.50,00,000/- vide TR-6 Challan No. Import/APSEZ/7606 dated 10.11.2023 and another Rs.50,00,000/- vide TR-6 Challan No. Import/MPSEZ/8876 dated 26.02.2024 towards the duty liability arising out of the said inquiry.

LEGAL PROVISIONS:

16.1 The provisions of Customs Act and Rules applicable in the instant case are as follows: -

(i) As per Section 2(3A) of the Customs Act, 1962 "beneficial owner" means any person on whose behalf the goods are being imported or exported or who exercises effective control over the goods being imported or exported;

(ii) As per Section 2(14) of the Customs Act, 1962; "dutiable goods" means any goods which are chargeable to duty and on which duty has not been paid;

(iii) As per Section 2(26) of the Customs Act, 1962 "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.

(iv) As per Section 2(39) of the Customs Act, 1962, "smuggling", in relation to any goods, means any act or omission which will render such goods liable to confiscation under section 111 or section 113.

(v) Section 11A of the Customs Act, 1962 defines "illegal import" as the import of any goods in contravention of the provisions of the Customs Act or any other law for the time being in force.

(vi) Section 17(1) of the Customs Act, 1962 states that 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.

(vii) Section 17(4) of the Customs Act, 1962 states that 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.

(viii) Section 28(4) of the Customs Act, 1962 states that 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 collusion, any wilful mis-statement, 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.

(ix) As per section 111(m) of the Customs Act, 1962, 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 are liable to confiscation.

(x) As per Section 112(a) of the Customs Act, 1962, any person, who, in relation to any goods, does or omits to do any act, the commission or omission of which would render such goods liable to confiscation under section 111 of the Act, or abets the doing, or omission of such an act shall be liable to penalty.

(xi) As per Section 112(b) of the Customs Act, 1962, any person, 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 to penalty.

(xii) As per Section 114A of the Customs Act, 1962, 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.

(xiii) As per Section 114AA of the Customs Act, 1962, 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.

(xiv) As per Section 117 of the Customs Act, 1962, any person who contravenes any provision of the Act or abets any such contravention or who fails to comply with any provisions of this Act with which it was his duty to comply, where no express penalty is elsewhere provided for such contravention or failure, shall be liable to a penalty not exceeding one lakh rupees.

16.2 Further, as the import and clearance of the imported goods took place through APSEZ, Mundra, the relevant provisions of SEZ Act and Rules are also stated as follows:

(i) As per M. C. & I. (DC), Notification No. S.O.2665 (E) dated 05.08.2016, issued under Section 21(1) of the SEZ Act, 2005, offences under Section 28, 28AA, 28AAA, 74, 75, 111, 113, 115, 124, 135 and 104 of the Customs Act, 1962 have been notified as offences under SEZ Act, 2005.

(ii) As per Rule 27(10) of SEZ Rules, 2006, the assessment of imports by a unit, shall be on the basis of self-assessment and shall not be subjected to routine examination.

(iii) As per Rule 47(4) of SEZ Rules, 2006, valuation and assessment of the goods cleared into Domestic Tariff Area shall be made in accordance with Customs Act and rules made thereunder.

(iv) As per Rule 48(1) of SEZ Rules, 2006; the DTA unit shall file Bill of Entry giving therein complete description of goods with the authorized Officer.

(v) As per Rule 48(2) of SEZ Rules, 2006, valuation of the goods cleared into Domestic Tariff Area shall be determined in accordance with provisions of Customs Act and rules made thereunder as applicable to goods when imported into India.

16.3 Thus, vide Finance Act, 2011 w.e.f. 08.04.2011 "Self-Assessment" has been introduced under the Customs Act, 1962. Section 17 of the said Act provides for self-assessment of duty on import 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, as per Section 46 or 50 respectively. Thus, under self-assessment, it is the importer or exporter who will ensure that he declares the correct classification, applicable rate of duty, value, benefit or exemption notification claimed, if any in respect of the imported/exported goods while presenting a Bill of Entry or Shipping Bill.

16.4 In the present case, it is evident that the actual facts were only known to the importer about the product and aforesaid facts of elaborate mis-declaration by using a random name to describe the import goods, preparation of related import documents etc. came to light only subsequent to the in-depth investigation. Further, Shri Harikrishnan, by his acts, has functioned as the beneficial owner of the goods. Therefore, it appears that M/s. Alpha Impex along with Shri Harikrishnan have deliberately contravened the above said provisions

with an intention to evade payment of Anti-dumping duty leviable and payable on the import of Digital Offset Printing Plates as prescribed under Notification No. 21/2020-Customs (ADD) dated 29.07.2020 issued under Section 9A of Customs Tariff Act, 1975. In the process, the importer has contravened the provisions of Section 46(4A) of the Customs Act, 1962 in as much as the importer while filing Bills of Entry had to ensure the accuracy and completeness of the information given therein for assessment of Customs duty, whereas in the instant case, M/s. Alpha Impex had failed to fulfill this legal obligation in respect of imports of Digital Offset Printing Plates for its correct and accurate information.

16.5 Therefore, it appears that M/s. Alpha Impex and M/s. N.R. Enterprises have deliberately contravened the above said provisions with an intention to evade payment of Anti-dumping duty leviable and payable on the import of Digital Offset Printing Plates as specified in the first schedule under Section 2 of Customs Tariff Act, 1975 and Notification No. 21/2020-Customs (ADD) dated 29.07.2020 issued under Section 9A of Customs Tariff Act, 1975. Further, the other entities involved are also liable for various penalties under the provisions of Customs Act, 1962.

CULPABILITY AND LIABILITY OF NOTICEES

(i) M/s. Alpha Impex

17.1 From the aforesaid, it appears that the importer- M/s. Alpha Impex had indulged in suppression of facts and had mis-declared the description of the goods imported by them, in the declarations made in the import documents including Check lists presented for filing of Bills of Entry presented before the Customs in APSEZ, Mundra at the time of import for assessment and clearance, with an intent to evade payment of applicable Customs Duty. In view of the same, it appears that liability due on M/s. Alpha Impex is as follows:

(a) With respect to the goods imported vide Bill of entry No. 1022255 dated 21.10.2023 filed through APSEZ, Mundra corresponding to which goods were seized under Seizure Memo bearing DIN-202401DDZ10000033728 dated 06.01.2024, M/s. Alpha Impex is liable to the payment of Anti-Dumping duty including IGST amounting to **Rs. 27,48,995/-** as indicated in **para 21.3** of the impugned SCN. Accordingly, the declaration made by M/s. Alpha Impex before Customs was proposed to be rejected and the Bill of Entry was proposed to be re-assessed under Section 17(4) of the Customs Act, 1962.

(b) With respect to the goods imported in the past vide Bs/E as indicated in **para 21.7** of the impugned SCN, the Anti-dumping duty not paid was found liable to be recovered from M/s. Alpha Impex by invoking the extended period of five years as per Section 28 (4) of the Customs Act, 1962, in as much as the Anti-dumping duty was short paid on account of wilful mis-declaration as narrated above. Accordingly, the Anti-dumping duty including IGST amounting to **Rs.1,94,60,948/-** in respect of the goods imported through APSEZ, Mundra in the past as indicated in **para 21.7** of the impugned SCN, was found liable to be recovered from M/s. Alpha Impex, under Section 28(4) of the Customs Act, 1962 along with applicable interest under Section 28 AA *ibid*.

17.2 M/s. Alpha Impex have imported the said goods - Digital Offset Printing Plates by mis-declaring as 'Iron Door Plate' having declared assessable values as follows:

- (a) Goods with declared value of **Rs. 16,87,272/-** as detailed in para 21.3 of the impugned SCN, vide Bill of entry No. 1022255 dated 21.10.2023 at APSEZ, Mundra which were seized vide Seizure Memo dated 06.01.2024
- (b) Goods with declared value of **Rs. 1,25,03,948/-** as detailed in para 21.7 of the impugned SCN, vide 08 Bs/E during the period from 29.04.2022 to 20.02.2023.

M/s. Alpha Impex has imported the said goods by deliberately resorting to collusion, mis-statement & suppression of the material fact regarding the correct description/ identity of the goods in contravention of the provisions of Section 46 (4) of the Customs Act, 1962. In terms of Section 46(4) of Customs Act, 1962, the importer was required to make a declaration as to truth of the contents of the Bills of Entry submitted for assessment of Customs duty, which in the instant case, M/s. Alpha Impex had failed to fulfil in respect of the imports of Digital Offset Printing Plates through APSEZ, Mundra. For these contraventions and violations, the goods fall under the ambit of 'smuggled goods' within the meaning of Section 2(39) of the Customs Act, 1962 and are liable for confiscation under the provisions of Section 111(m) of the Customs Act, 1962.

17.3 It also further follows from the discussions made in the impugned SCN that M/s. Alpha Impex (importer) acted in collusion with and under the direction and control of Shri Paramveer Singh, Shri Sabu George and Shri Shri Harikrishnan. Thus, Shri Paramveer Singh, Shri Sabu George and Shri Shri Harikrishnan were also jointly and severally liable to the payment of Anti-Dumping Duty (including IGST) alongwith applicable interest under section 28AA evaded by the means of the said mis-declaration.

17.4 The various acts of omission/commission by M/s. Alpha Impex and its proprietor Shri Paramjit Singh, led to evasion of Customs duty (Anti-dumping duty including IGST) as specified in the aforesaid paras. Thus, M/s. Alpha Impex and its proprietor Shri Paramjit Singh, by their acts were found liable to penalty as detailed below:

(a) M/s. Alpha Impex was found liable to penalty under Section 114A of the Customs Act, 1962 on account of the evasion of Anti-Dumping duty (including IGST) for **Rs. 1,94,60,948/-** for the goods imported in the past, having declared value as Rs. 1,25,03,948/- and detailed in **para 21.7 of the impugned SCN**. As stated, the said duty is liable to be recovered from M/s. Alpha Impex, under Section 28(4) of the Customs Act, 1962.

(b) M/s. Alpha Impex was found liable to penalty under Section 112(a) and 112(b) of the Customs Act, 1962, as by its acts, M/s. Alpha Impex has rendered the following goods, liable for confiscation.

- (i) Goods with declared value at **Rs. 16,87,272/-** as detailed in para 21.3 of the impugned SCN, vide Bill of entry No. 1022255 dated

21.10.2023 at APSEZ, Mundra which were seized vide Seizure Memo dated 06.01.2024

- (ii) Goods with declared value at **Rs. 1,25,03,948/-** as detailed in para 21.7 of the impugned SCN, vide past 08 B/Es during the period from 29.04.2022 to 20.02.2023.

(c) Further, it appeared that Shri Paramvir Singh, the proprietor of M/s Alpha Impex had knowingly and intentionally used the incorrect declaration, statements and/or documents and presented the same to the Customs authorities, which were incorrect in as much as they were not representing the true, correct and actual description of the imported goods, and has therefore rendered himself liable for penalty under section 114AA of the Customs Act, 1962.

(ii) M/s. Lara Eximp Pvt Ltd

18. M/s. Lara Eximp Pvt Ltd, being the Customs Broker in this case, had involved themselves in the aforesaid acts of suppression of the true description of the goods imported to evade the applicable duty leviable thereon and have thus failed to observe the obligations of the Customs Broker as provided under Regulation 10 of the Customs Broker Licensing Regulations (CBLR), 2018 in as much as they failed to advise their client to comply with the provisions of the Act, other allied Acts and the rules and regulations thereof and verify correctness of functioning of his client at the declared address. While further action under the Customs Broker Licensing Regulations (CBLR), 2018 is being proposed separately, having abetted the importer and the co-conspirators in execution of their motive to evade payment of applicable duties, which made the goods liable to confiscation, they have also rendered themselves liable to penalty under Section 112 (a) of the Customs Act, 1962.

(iii) Shri Sabu George, authorised signatory of M/s. Lara Eximp Pvt Ltd and Partner of M/s. Rainbow Shipping Services - CHA

19. Shri Sabu George during his statement stated that he is the Partner of M/s. Rainbow Shipping Services and authorised signatory of M/s. Lara Eximp Pvt Ltd. In view of the facts discussed in the foregoing paras and evidences available on record, it appears that Shri Sabu George filed the said B/Es at M/s. OWS Warehouse Services, LLP through the Maker ID allotted to M/s. Lara Eximp Pvt Ltd. Further, Shri Sabu George has failed to observe the obligations of the Customs Broker as provided under Regulation 10 of the Customs Broker Licensing Regulations (CBLR), 2018, in as much as, he failed to advise his client to comply with the provisions of the Act, other allied Acts and the rules and regulations thereof and verify correctness of functioning of his client at the declared address. While further action under the Customs Broker Licensing Regulations (CBLR), 2018 is being proposed separately, Shri Sabu George has by the acts of omission and commission on his part by rendering the imported goods liable for confiscation under Section 111 of the Customs Act, 1962, has rendered himself liable for penalty under Section 112(a) and 112(b) of the Customs Act, 1962. Also, it appears that Shri Sabu George had knowingly or intentionally used the incorrect declaration, statements and/or documents and presented the same to the Customs authorities, which were incorrect in as much as they were not representing the true, correct and actual description of the imported goods, and

has therefore rendered himself liable for penalty under section 114AA of the Customs Act, 1962 also.

(iv) M/s. OWS Warehouse Services LLP-SEZ unit, APSEZ, Mundra

20. The said import of the subject goods by mis-declaration in the aforesaid manner took place through the SEZ unit in APSEZ, Mundra - M/s. OWS Warehouse Services LLP. It is known and also confirmed by Shri Asadullah Siddique, authorised representative of M/s. OWS Warehouse Services LLP during his statement that the checklist for the said Bs/E which were filed through the Maker ID of M/s. Lara Eximp Pvt Ltd, had to be approved through the Approver ID allotted to their SEZ unit by NSDL. Further, the maker IDs are also made by M/s. OWS Warehouse Services, LLP as per the request of their clients, e.g. M/s. Lara Eximp Pvt. Ltd. in this case. In view of the same, it appears that M/s. OWS Warehouse Services LLP, had also consciously provided the requisite approvals for filing of the said B/Es for the mis-declared products. Thus, they had also abetted in the acts of omission and commission which rendered the imported goods liable for confiscation under Section 111 of the Customs Act, 1962, and consequently they have rendered themselves liable for penalty under Section 112(a) and 112(b) of the Customs Act, 1962.

(v) Shri Harikrishnan, de-facto beneficiary and authorised person of M/s. N.R. Enterprises, Chennai

21.1 The investigation has revealed that Shri Harikrishnan and Shri Paramvir Singh acted in collusion for the import of the Digital Offset Printing Plates in the aforesaid manner. Further, it transpires that the importer, CHA and Shri Harikrishnan acted as the co-conspirators for the import of the said goods, i.e. Digital Offset Printing Plates by the evasion of the applicable Anti-Dumping Duty. The said goods, after importation at APSEZ, Mundra, used to be delivered directly to M/s. N.R. Enterprises, Chennai, engaged in the business of selling of Digital Offset Printing Plates in the domestic market. It was Shri Harikrishnan who introduced the idea of import of Digital Offset Printing Plates from China to Shri Paramvir Singh at the premise of a mutual acquaintance. He also used to send the requirement of goods to Shri Paramvir Singh, who then used to forward them to the overseas manufacturer/supplier and Shri Harikrishnan also arranged advance funds to M/s. Alpha Impex for the said import.

A simple and plain logic implies that Shri Harikrishnan avoided the import and trading of the fraudulently imported Digital Offset Printing Plates through any firm in his own name, to insulate him from any consequences of duty/penal liability which may ensue pursuant to the detection of the mis-declaration in imports. He had been managing the operations related to the firm M/s. N.R. Enterprises for the business and was controlling the sourcing and subsequent sale of the goods. To shift the possible liability of the illicit operations as discussed, he had been doing the business of trading of Digital Offset Printing Plates through M/s. N.R. Enterprises, while the actual proprietor of M/s. N.R. Enterprises had not been able to present himself throughout the investigation. It is thus inferred that Shri Harikrishnan was directing the whole affairs of the business along with Shri Paramvir Singh. Shri Harikrishnan, who has been operating the business of the said firm, thus, can be stated as the 'beneficial owner' of the whole fraudulent scheme of things. Thus, by his acts of omission and commission, Shri Harikrishnan rendered the subject goods liable for

confiscation under Section 111 of the Customs Act, 1962 and is therefore liable to penalty under Section 114AA, 112(a) and 112(b) of the Customs Act, 1962.

21.2 To showcase the sourcing of the Digital Offset Printing Plates as legitimate, he prepared/got prepared the incorrect import documents and accepted the incorrect invoices of M/s. Alpha Impex for the purchased goods. Thus, by the said act, Shri Harikrishnan rendered himself liable for penalty under Section 114A of the Customs Act, 1962.

21.3 It also further follows from the discussions made in the preceding part above that M/s. Alpha Impex (importer) acted in collusion with the firms related to Shri Harikrishnan, i.e. M/s. N.R. Enterprises. Thus, Shri Harikrishnan, is also jointly and severally liable along with M/s. Alpha Impex for the payment of Anti-Dumping Duty evaded by the means of the said mis-declaration.

(vi) M/s. N.R. Enterprises

22. M/s. N.R. Enterprises was engaged in the selling of Digital Offset Printing Plates in the domestic market. The imported goods were directly transported from APSEZ, Mundra and were delivered to M/s. N.R. Enterprises with illegitimate documents, viz. invoice or e-way bill with incorrect description of goods as 'Iron Door Plate'. The said goods, by being imported with the evasion of the Anti-Dumping Duty in the said manner, were thus sourced by M/s. N.R. Enterprises at cheap prices, which has been the only buyer of the said goods imported by M/s. Alpha Impex. M/s. N.R. Enterprises, therefore, by the acts of omission and commission on their part by rendering the imported goods liable for confiscation under Section 111 of the Customs Act, 1962, have rendered themselves liable for penalty under Section 112(a) and 112(b) of the Customs Act, 1962.

23. Accordingly, **M/s Alpha Impex (IEC- BJKPS7247H)** was called upon to show cause to as to why:

- (i) The **35,932.65 SQM** (determined quantity) of goods, *imported vide Bill of Entry No. 1022255 dated 21.10.2023 and seized vide Seizure Memo dated 06.01.2024*, with declared value as **Rs.16,87,272/- (Rs. Sixteen Lakhs Eighty Seven Thousand Two Hundred Seventy-Two only)** as per Table in Para-21.3 of the impugned SCN which were seized vide Seizure Memo dated 06.01.2024 should not be held liable for confiscation under Section 111 of the Customs Act, 1962.
- (ii) The Bill of Entry No. 1022255 dated 21.10.2023 should not be re-assessed after including the applicable Anti-dumping duty (including IGST) amounting to **Rs. 27,48,995/- (Rs. Twenty Seven Lakhs Forty Eight Thousand Nine Hundred and Ninety Five Only)** under Section 17 of the Customs Act, 1962, which may be paid jointly and severally by M/s. Alpha Impex and Shri Harikrishnan, along with applicable interest under Section 28AA *ibid*.
- (iii) The **2,63,960.74 SQM** (determined quantity) of goods with declared value as **Rs. 1,25,03,948/- (Rs. One Crore Twenty Five Lakhs Three Thousand Nine Hundred Forty Eight only)** imported in the past 08 B/E.s as per Table in Para-21.7 of the impugned SCN, which have been

cleared and are not physically available, should not be held liable for confiscation under Section 111 of the Customs Act, 1962.

- (iv) Differential Customs duty (Anti-dumping duty & IGST) amounting to **Rs. 1,94,60,948/- (Rs. One Crore Ninety Four Lakhs Sixty Thousand Nine Hundred Forty Eight Only)** as determined at Table in Para-21.7 of this SCN, on goods imported in the past 08 B/E.s, should not be demanded and recovered jointly and severally from M/s. Alpha Impex, Shri Harikrishnan, Shri Paramveer Singh and Shri Sabu George under Section 28(4) of the Customs Act, 1962 along with applicable interest under Section 28AA *ibid*;
- (v) The Customs Duty (Anti-dumping duty & IGST) amounting to **Rs.1,00,00,000/- (Rs.One Crore Only)** already paid by the noticee during the course of investigation should not be appropriated towards their Duty Liabilities as mentioned in the para **31(ii) & 31(iv)** of this SCN.
- (vi) Penalty should not be imposed upon M/s Alpha Impex (IEC – BJKPS7247H), C-121, First Floor, Ganesh Nagar, Tilak Nagar, New Delhi-110018 under Section 114A, 112(a) and 112(b) of the Customs Act, 1962 for their role as discussed in para *supra*.

24. Shri Paramvir Singh, proprietor of M/s. Alpha Impex was also called upon to show cause as to why penalty should not be imposed upon them under Section 114AA of the Customs Act, 1962 separately for his role as discussed in paras *supra*.

25. M/s Lara Eximp Pvt Ltd was called upon to show cause as to why penalty should not be imposed upon them under Section 112(a) of the Customs Act, 1962 separately for their role as discussed in paras *supra*.

26. Shri Sabu George, authorised signatory of M/s Lara Eximp Pvt Ltd was called upon to show cause as to why Penalty should not be imposed upon them under Section 112(a), 112(b) and 114AA of the Customs Act, 1962 separately for his role as discussed in paras *supra*.

27. M/s OWS Warehouse Services LLP was called upon to show cause as to why penalty should not be imposed upon them under Section 112(a) and/or 112(b) of the Customs Act, 1962 separately for their role as discussed in paras *supra*.

28. Shri Harikrishnan, authorised person of M/s. N.R. Enterprises was called upon to show cause as to why penalty should not be imposed upon them under Section 112(a), 112(b), 114AA of the Customs Act, 1962 separately for his role as discussed in paras *supra*.

29. M/s. N.R. Enterprises was called upon to show cause as to why penalty should not be imposed upon them under Section 112(a) and/or 112(b) of the Customs Act, 1962 separately for their role as discussed in paras *supra*.

30. PERSONAL HEARING:

Following the principles of natural justice, personal hearings were granted to the Noticee 13.03.2025, 04.09.2025 & 08.10.2025. The Personal Hearing has been attended by Shri Ahmad Ibrahim, Advocate on 08.10.2025 through Virtual Mode on behalf of M/s Alpha Impex (Noticee No. 1), Shri Paramvir Singh (Noticee No. 2), M/s Lara Eximp Pvt Ltd (Noticee No. 3), M/s OWS Warehouse Services LLP (Noticee No. 4), Shri Sabu George (Noticee No. 5), Shri Harikrishnan (Noticee No. 6) & M/s N.R. Enterprises (Noticee No. 7). During the course of personal hearing, he, reiterated the facts as per their written submissions and requested for judicious decision in this matter.

WRITTEN SUBMISSION

31. M/s Alpha Impex (Noticee No. 1) through its proprietor **Shri Paramvir Singh (Noticee No. 2)** made their written submissions dated 17.09.2025 wherein they, inter alia, has submitted the following:

31.2 The Noticee in their submission has denied any intention to mis-declare the imported goods. The Noticee has submitted that the consignment in question was declared as "Iron Door Plates" based on the invoice and packing list provided by the overseas supplier. They argued that they had no knowledge or intent to import "Offset Printing Plates" under a different description. They further submitted that the several previous consignments of "Iron Door Plates" imported by the Noticee were duly examined by the Customs Authorities and cleared without any objections. The Noticee has further submitted that they were never engaged in any deliberate act to evade duties or misrepresent imported goods. Furthermore, the import documentation was filed in a bona fide manner, and no attempt was made to mislead the authorities. The Noticee has further submitted that the discrepancy, if any, should be considered a genuine misunderstanding rather than an act of willful misdeclaration.

31.3 The Noticee has submitted that the evaluation was undertaken by the Chartered Engineer for this consignment alone, and no similar reports have been produced in support of the allegations concerning the previous eight consignments. The noticee has further submitted that if the Customs Authorities are certain that the prior consignments were also "Offset Printing Plates", it is requested that independent reports from a Chartered Engineer for those consignments be furnished as evidence. In the absence of such conclusive proof, the claim remains speculative and unjustified.

31.4 The Noticee in their submission has acknowledged the classification of the goods in the present consignment as "Offset Printing Plates" based on the Chartered Engineer's report and they are willing to pay the applicable differential anti-dumping duty amounting to Rs. 27,48,995/-. The Noticee, however, further submitted that, the demand of Rs. 1,94,60,948/- in anti-dumping duty for eight previous consignments is wholly without merit. There is no substantive evidence to establish that those consignments contained "Offset Printing Plates", and the Noticee submits that this demand is arbitrary, excessive, and contrary to principles of fairness and they requested that this unfounded demand be withdrawn immediately.

31.5 The Noticee has submitted that it was placed under extreme duress and coercion by the investigating authorities, who threatened arrest and criminal prosecution unless the Noticee provided a statement confirming that the previous eight consignments also contained "Offset Printing Plates". The statement obtained under these circumstances is involuntary and should be disregarded in its entirety, as it was made under threat and intimidation rather than as a truthful admission. The Noticee further submitted that they reserve right to challenge the admissibility of such a statement before the appropriate judicial and quasi-judicial forums.

31.6 The Noticee has submitted that due to the coercive tactics employed, the Noticee was forced to deposit a sum of Rs. 1 Crore under fear of prosecution. The Noticee has further submitted that, given that the applicable duty on the present consignment amounts to Rs. 27,48,995/-, the excess sum of Rs. 72,51,005/- must be refunded immediately. Retaining this amount without due justification would amount to an unfair financial burden on the Noticee and would be contrary to the principles of natural justice.

31.7 The Noticee has submitted that the impounded goods have been under seizure for a prolonged period of 1.5 years, which has led to their deterioration. The Noticee has further submitted that the Noticee's supplier has categorically refused to take back the goods, further exacerbating the Noticee's losses. They have further submitted that since the Noticee is willing to pay the applicable duty on the goods that remain in customs' possession, it is humbly requested that the consignment be released without further delay.

31.8 The Noticee has further submitted that, in the interest of resolving the matter amicably, they are willing to pay the differential anti-dumping duty of Rs. 27,48,995/- on the present consignment. The Noticee has further submitted that differential duty amount of Rs. 27,48,995/- may be adjusted from the Rs. 1 crore already deposited. Accordingly, the Noticee has requested as under:

- a. The balance amount of Rs. 72,51,005/- be refunded forthwith;
- b. The goods covered under Bill of Entry No. 1022255 dated 21.10.2023 be released to the Noticee at the earliest;
- c. The demand for Anti-Dumping Duty on the previous eight consignments be withdrawn due to lack of substantive evidence; and
- d. No further coercive action be taken against the Noticee, and an opportunity be granted to present its case before any adverse decision is made.

32. M/s Lara Eximp Pvt. Ltd. (Noticee No. 3) and its authorized representative **Shri Sabu George (Noticee No. 5)** made their written submissions dated 01.10.2025 wherein they, inter alia, has submitted the following:

32.2 The Noticee vide their submission dated 01.10.2025 has denied any intention to mis-declare the imported goods. The consignment in question was declared as "Iron Door Plates" by the Importer, M/s Alpha Impex. The Noticee was not involved in the aforesaid alleged acts of suppression of the true description of the goods imported to evade the applicable duty leviable thereon and had no knowledge or intent to import "Offset Printing Plates" under a

different description. They have further submitted that it is worth noting that the Importer, M/s Alpha Impex regularly provided the Noticee with work related to customs clearance for import made by various firms at Mundra port and the commodities imported by these firms include varied items, viz. fabrics, shoes, LED lights, auto parts, hosiery items and other consumer items, and the Noticee had no reason to suspect any wrongdoing as goods were always cleared by the Customs Authority.

32.3 The Noticee has further submitted that the Noticee is the Partner of M/s. Rainbow Shipping Services and authorised signatory of M/s. Lara Eximp Pvt Ltd., which was appointed as Custom Broker by the Importer, M/s. Alpha Impex for managing transportation, warehousing and clearance of the goods as per its direction. After the goods were cleared, the Noticee used to forward the documents like bill of entry, invoice, transport documents, bill of lading etc. and arranged the transportation for delivery of the goods till the premises of M/ s N. R. Enterprises, Chennai.

32.4 The Noticee has further submitted that **a perusal of the conduct of the Noticee would reveal that he complied with** Regulation 10 of the Customs Broker Licensing Regulations (CBLR), 2018 and advised their clients to comply with the provisions of the Act, other allied Acts and the rules and regulations thereof.

32.5 The Noticee has further submitted that they never engaged in any deliberate act to evade duties or misrepresent imported goods. Furthermore, the Noticee has submitted that they have provided their services as the Custom House Agents for clearance work and performed the same in a bona fide manner. They have further submitted that there is no substantive evidence to establish that there was any attempt made by the Noticee to mislead the authorities. The discrepancy, if any, should be considered a genuine misunderstanding rather than an act of willful misdeclaration.

32.6 The Noticee has further submitted that they were placed under extreme duress and coercion by the investigating authorities, who threatened arrest and criminal prosecution unless the Noticee provided a statement dated 16.02.2024 wherein he stated that the items imported vide the said Bs/E through M/s. OWS Warehouse Services LLP, APSEZ unit were actually Digital Offset Printing and that the items were mis-declared in the Bill of Entry to evade anti-dumping duty.

33. M/s. OWS Warehouse Services LLP (Noticee No. 4) through its General Manager and authorized representative Shri Sadullah Siddique, made their written submissions dated 17.09.2025 wherein they, inter alia, has submitted the following:

33.2 The Noticee vide their submission dated 01.10.2025 has denied any intention to mis-declare the imported goods. The consignment in question was declared as "Iron Door Plates" by the Importer, M/s Alpha Impex. The Noticee has further submitted that they were not involved in the aforesaid alleged acts of suppression of the true description of the goods imported to evade the applicable duty leviable thereon and had no knowledge or intent to import "Offset Printing Plates" under a different description. The Noticee has further submitted that the importers or customers usually approached the Noticee for warehousing charges or composite charges which includes customs clearing, transportation, loading, unloading, re-packing on customized basis etc. and the Noticee had no

reason to suspect any wrongdoing as the goods were always cleared by the Customs Authority.

33.3 The Noticee has further submitted that providing material management, storage and other services and was not engaged in customs clearance work: The Noticee has further submitted that they have provided these services on a demand basis to M/s. Rainbow Shipping Services, which had further appointed M/s. Lara Eximp Pvt. Ltd., CHA for customs clearance work. They have submitted that they were not engaged in the customs clearance work for M/s. Rainbow Shipping Services. It is submitted knowledge regarding the B/E filed for the import of the item contained mis-declaration of the item as 'Iron Door Plate' cannot be attributable to the Noticee. Since there is no evidence to place on record that the Noticee provided the requisite approvals for filing of the said B/Es for the mis-declared products, the consequential liability for the said mis-declaration does not fall on the Noticee.

33.4 The Noticee has further submitted that , upon receiving the KYC documents, viz. Aadhar card, GSTIN registration certificate, CHA License, photo, upload the same by logging through admin ID on NSDL and upon such submission, approver/maker ID is created for the Customs House Agent. Since in the present case, the client/importer was referred by other Custom Broker firms, the Noticee not verify the authenticity of the clients as the same is done by the Customs Broker/CHA. They have further submitted that since the B/E was filed by the CHA M/s. Lara Eximp Pvt. Ltd. through their maker ID, the Noticee has no knowledge of the authenticity of the description of the goods, CTH, value and the duty payable mentioned in the B/E in regards to the goods imported by the Importer.

33.5 The Noticee has further submitted that they were never engaged in any deliberate act to evade duties or misrepresent imported goods. Furthermore, the Noticee provided his warehousing services with absolutely transparency and performed the same in a bona fide manner. There is no substantive evidence to establish that there was any attempt made by the Noticee to mislead the authorities. The Noticee has further submitted that it was placed under duress and coercion by the investigating authorities, who threatened criminal prosecution unless the Noticee provided a statement that there was misdeclaration of goods.

34. N.R. Enterprises (Noticee No. 7) through its authorized representative Shri Harikrishnan (Noticee No. 6) made their written submissions dated 22.09.2025 wherein they, inter alia, has submitted the following:

34.2 The Noticee vide their written submission dated 22.09.2025, has denied any intention to mis-declare the imported goods. The consignment in question was declared as "Iron Door Plates" by the Importer. The Noticee had no knowledge or intent that the Importer in question was not paying the applicable customs duty on the items that were being delivered to him. It is worth noting that the Importer had previously sent several consignments of "Iron Door Plates" which were duly examined by the Customs Authorities and cleared without any objection. Therefore, there was no reason for the Noticee to suspect any wrongdoing by the Importer. The Noticee has further submitted that they were never engaged in any deliberate act to evade duties or misrepresent imported goods. Furthermore, the documentation in regard to the imported goods were not filed by the Noticee and there was no attempt to mislead the authorities. The discrepancy, if any, should be considered a genuine misunderstanding rather than an act of willful misdeclaration.

34.3 The Noticee has further submitted that the Customs Authorities, upon examination of the present consignment, sought the opinion of a Chartered Engineer, who subsequently classified the goods as "Offset Printing Plates". The Noticee submits that such an evaluation was undertaken for this consignment alone, and no similar reports have been produced in support of the allegations concerning the previous eight consignments. There is no substantive evidence to establish that those consignments contained "Offset Printing Plates". If the Customs Authorities are certain that the prior consignments were also "Offset Printing Plates", it is requested that independent reports from a Chartered Engineer for those consignments be furnished as evidence. In the absence of such conclusive proof, the claim remains speculative and unjustified.

34.4 The Noticee has further submitted that it was placed under extreme duress and coercion by the investigating authorities, who threatened arrest and criminal prosecution unless the Noticee provided the statements dated 20.02.2024 and 10.09.2024 confirming that the misdeclaration of "Offset Printing Plates" was done to avoid paying the applicable customs duty. The statement obtained under these circumstances is involuntary and should be disregarded in its entirety, as it was made under threat and intimidation rather than as a truthful admission. They have further submitted that they reserve the right to challenge the admissibility of such a statement before the appropriate judicial and quasi-judicial forums.

DISCUSSION AND FINDINGS

35. I have carefully gone through the facts of the case, Show Cause Notice and the noticee's submissions filed both, in written and in person advanced during the course of personal hearing. The principles of natural justice, particularly *audi alteram partem*, have been duly complied with by granting adequate opportunity to the noticees to present their defence. Accordingly, I proceed to examine the issues involved in the present case in the light of the available records, statutory provisions, and judicial precedents. On a careful perusal of the subject show Cause Notice and case records, I find that following main issues are involved in this case, which are required to be decided: -

- Whether the goods imported under respect to Bill of Entry No. 1022255 dated 21.10.2023 as mentioned in Table in Para-21.3 of the Show Cause Notice is liable for confiscation under Section 111(m) of the Customs Act, 1962 or otherwise.
- Whether the goods imported under Bill of Entry No. 11022255 dated 21.10.2023 is liable for re-assessment with applicable Anti-dumping duty (including IGST) or otherwise.
- Whether a total quantity 2,63,960.74 SQM having value as Rs. Rs. 1,25,03,948/- with respect to the goods imported under past 08 bills of Entry as mentioned in Para-21.7 of the Show Cause Notice are liable for confiscation under Section 111(m) of the Customs Act, 1962 or otherwise.
- Whether Differential Customs duty (Anti-dumping duty & IGST) amounting to Rs. 1,94,60,948/- is required to be demanded and recovered jointly and severally from M/s. Alpha Impex, Shri Harikrishnan, Shri Paramveer Singh and Shri Sabu George under Section 28(4) of the Customs Act, 1962 along with applicable interest under Section 28AA *ibid* or otherwise.
- Whether the Customs Duty (Anti-dumping duty & IGST) amounting to Rs.

1,00,00,000/- already paid during investigation are liable to be appropriated towards their Duty Liabilities or otherwise.

- Whether the penalties as proposed under the SCN are liable to imposed against the Noticees or otherwise.

36.1 I have examined the case record, the Show Cause Notice, and the evidences placed on record by the investigating agency. I find that the investigation was initiated on the basis of specific intelligence indicating that certain importers were importing *Digital Offset Printing Plates* of Chinese origin by mis-declaring them as “Iron Door Plate” under CTH 83024900 through the SEZ unit of M/s OWS Warehouse Services LLP, Mundra, with the intention to evade Anti-Dumping Duty leviable under Notification No. 21/2020-Customs (ADD) dated 29.07.2020. I find that subject consignment was imported by M/s Alpha Impex under warehousing Bill of Entry No. 1022255 dated 21.10.2023. Acting on the intelligence, DRI officers placed the consignment on hold and carried out examination under Panchnama dated 30.10.2023. I find from the examination report that the goods were metallic plates having a silver surface on one side and blue emulsified coating on the other with the marking “CTCP” clearly visible. Chartered Engineer Shri Tushar Zankat, who examined the goods under the same panchnama also certified that the goods were “Computer to Conventional Plates (CTCP)” used in offset printing. I observe that the technical verification fully corroborates the DRI’s findings in respect of nature of the goods recorded under panchnama. From their physical characteristics and markings, I have no doubt that the goods are *Digital Offset CTCP Printing Plates* and not “Iron Door Plates” as declared under the import document at the time of filing bill of entry.

36.2. From the literature placed on record, I observe that *Digital Offset Printing Plates* are aluminium-based lithographic plates coated with photopolymer chemicals, used for transferring digital images directly from computer to plate (CtP/CtCP process). These are classifiable under CTH 84425090 and are specifically covered by the said ADD Notification when originating in or exported from China.

36.3 I noticed that Shri Asadullah Siddique admitted in his statement dated 30.01.2024 that the warehousing Bills of Entry were filed through the SEZ online system using the approver ID issued in his name. He accepted that the description “Iron Door Plate” was incorrect and that the goods actually imported and examined under the said panchnama were *Digital Offset Printing Plates*. He further accepted that such mis-declaration resulted in non-payment of Anti-Dumping Duty. He also explained that importers preferred using SEZ units to avoid detailed scrutiny under the faceless assessment system and container scanning by Customs. I find that routing the import consignments through the SEZ unit was a deliberate choice made to ensure the smooth clearance of the mis-declared goods. His admissions appear reliable and are supported by the documentary evidence on record.

36.4 I find that Shri Paramvir Singh openly admitted that the goods imported under description “Iron Door Plate” were actually *Digital Offset CTCP Printing Plates*. He stated that the idea to mis-declare the goods as “Iron Door Plate” had come from Shri Harikrishnan Sreenivasan of M/s N.R. Enterprises, Chennai. Shri Harikrishnan was the person suggested the import from the overseas

supplier M/s Henan Huida Print-All Technology Co. Ltd., China through an agent, Ms. COCO. He also admitted that his firm had imported nine consignments of identical goods between the period from May-2022 and October-2023 and the shipments were procured from the same Chinese manufacturer. He confirmed that the entire quantity was sold to M/s N.R. Enterprises, Chennai which managed by Shri Harikrishnan. In his subsequent statement dated 19.09.2024, Shri Paramvir Singh clarified the roles of Shri Harikrishnan who financed the imports of M/s Alpha Impex and role of M/s N.R. Enterprises who participated as the domestic recipient. Based on his own statements, it is evident that the importer clearly acknowledged the true nature and origin of the goods, as well as the intent to misdeclare them to evade Anti-Dumping Duty. I also find that Shri Paramvir Singh was knowingly involved in a well-planned scheme to import Chinese-origin printing plates under a false description for financial benefit.

36.5 I also find that Shri Harikrishnan Sreenivasan (during his statement dated 20.02.2024 and 10.09.2024) has explained that he had a long experience in the offset-printing industry and had earlier operated a plant manufacturing Digital Offset Printing Plates in Chennai. He admitted that after Anti-Dumping Duty was imposed in 2020, he stopped direct imports and began sourcing identical plates indirectly through other importers, including M/s Alpha Impex. He accepted that M/s N.R. Enterprises purchased eight consignments from M/s Alpha Impex, declaring description as "Iron Door Plate" in the invoices but actually received as Digital Offset Printing Plates. He further admitted that he was aware of the applicability of Anti-Dumping Duty and that the description was not important to him so long as he obtained the goods cheaply. I find his admissions significant, since they establish both motive and knowledge of duty evasion. I therefore find that Shri Harikrishnan Sreenivasan was not a mere purchaser but the key planner who identified the supplier, financed the imports, and guided the importer in the mis-declaration. His role is central to the conspiracy.

36.6. On perusal of the statement dated 16.02.2024 of Shri Sabu George (Customs Broker, M/s Lara Eximp Pvt. Ltd.), I find that Bills of Entry for warehousing were filed through the SEZ unit on the basis of import documents received from the client and freight forwarder without conducting any independent verification. He admitted that during DRI examination the goods were found to be Digital Offset Printing Plates and that Anti-Dumping Duty was leviable but had not been paid. I observe that his statement reveals gross negligence and lack of due diligence required under Regulation 10(n) of the Customs Broker Licensing Regulations, 2018.

From the above facts, I find that the evidentiary chain is complete and mutually corroborative. The physical examination, the Chartered Engineer's certification, and the voluntary statements of all concerned parties converge on a single conclusion i.e. the goods imported under description "*Iron Door Plate*" were actually *Digital Offset Printing Plates* of Chinese origin which are rightly classifiable under CTH 84425090.

37. I observe that the goods were mis-declared as "Iron Door Plate" with the clear intention to avoid the payment of applicable Customs Duty which are liable to be paid by the importer in terms of Notification No. 21/2020-Cus. (ADD) dated 29.07.2020 at the rate of USD 0.77 per sq. metre. The investigation also shows that routing the imports consignment through the SEZ unit was intended to

avoid prescribed customs procedure. I find that the mastermind behind the entire operation was Shri Harikrishnan Sreenivasan, who financed the imports and provided the modus operandi; that M/s Alpha Impex knowingly acted as the front importer; that M/s OWS Warehouse Services LLP facilitated the filing and approval of Bills of Entry; and that M/s Lara Eximp Pvt. Ltd., the Customs Broker, processed the documentation without due diligence.

38. MODUS OPERANDI ADOPTED FOR EVASION OF ANTI-DUMPING DUTY:

(i) I find that the deliberate substitution of the genuine description "Digital Offset Printing Plate" with the false description "Iron Door Plate" was the mis-declaration at the time of import. The term "Iron Door Plate" and classification under CTH 83024900 was intentionally used to disguise the identity of imported goods for duty evasion. The investigation revealed that this false description in the import documents was made at the sourcing country China through agent Ms. COCO at the direction of Shri Paramvir Singh who admittedly gave instructions to the agent in China to get the import documents prepared in the said manner. The idea of the import of Digital Offset Printing Plates from China was introduced to Shri Paramvir Singh by Shri Harikrishnan, who was already in the business of printing materials for a long time. Shri Harikrishnan provided advance payments to M/s Alpha Impex for remittance to the Chinese supplier. M/s Rainbow Shipping Services handled local payments for warehousing and clearance on behalf of the SEZ unit.

(ii) I find that the said goods imported or routed through the SEZ unit M/s OWS Warehouse Services LLP instead of direct clearance at the port. This method of import was planned to avoid Customs procedures i.e. RMS, Scanning etc. Statements of Shri Asadullah Siddique confirm that the importers preferred this route to bypass faceless assessment, container scanning, and interception by the Risk Management System of Customs. The SEZ system allowed the filing and approval of Bills of Entry using the Approver ID of the SEZ unit without detailed scrutiny by Customs officers. This tactic provided a convenient cover to facilitate mis-declaration and suppress examination of the goods. By using the SEZ route, the importers effectively avoided the usual scrutiny of regular Customs clearances. Container scanning and detailed physical examination under the Risk Management System were bypassed due to the internal nature of SEZ procedures. The misdeclared goods went undetected until the DRI received specific intelligence.

(iii) M/s Rainbow Shipping Services (freight forwarder) and M/s Lara Eximp Pvt. Ltd. (Customs Broker) handled documentation, warehousing, and clearance. M/s Rainbow Shipping Services had agreements with the SEZ unit to manage warehousing and related services, while M/s Lara Eximp Pvt. Ltd. was appointed to file the Bills of Entry. This involved plan created to avoid compliances.

(iv) I find that the subject goods after importation were directly supplied from APSEZ, Mundra to M/s. N.R. Enterprises, Chennai. I find that the firm M/s N.R. Enterprises was controlled by Shri Harikrishnan Sreenivasan, who financed the transactions and coordinated with the importer and the overseas supplier. The firm (M/s. N. R. Enterprises) was found to be non-existent during the premises search at declared address. The firm existed on paper merely to purchase the imported goods from M/s Alpha Impex and sell them onward to other related firms (M/s Eswari Chemicals & Enterprises and M/s Kodhai Imaging Solutions

Pvt. Ltd) which were also managed by Shri Harikrishnan. M/s N.R. Enterprises (through Shri Harikrishnan) issued sale invoices declaring the goods correctly as "Offset Printing Plates. Based on the same, it can be said that the goods were directly delivered to the premises of the customers of M/s. N.R. Enterprises or M/s. Eswari Chemicals and Enterprises, Chennai, like Shri Purushothaman and M/s. Kodhai Imaging Solutions Pvt Ltd. Thus, I have no doubt that the firm functioned on paper to give the appearance of genuine trade to conceal the actual beneficiaries of the duty-evaded goods.

(v) From the above discussion, I find that the imported goods i.e. Digital Offset Printing Plates were imported by M/s. Alpha Impex by mis-declaring as 'Iron Door Plate' in connivance with Shri Harikrishnan to evade the Anti-dumping duty. I find that M/s Alpha Impex functioned as the importer, Shri Harikrishnan Sreenivasan acted as the financier and mastermind, M/s OWS Warehouse Services LLP provided procedural cover through the SEZ platform, and M/s Lara Eximp Pvt. Ltd. facilitated documentation without due diligence. This case highlights a broader pattern of misuse of SEZ warehousing facilities to divert duty-liable goods into the domestic market under false descriptions. The investigation has successfully disrupted this channel of duty evasion.

39. Discussion on Profile of Manufacturer of the Goods and applicability of Anti-Dumping Duty

(i) I find that the impugned goods *Digital Offset Printing Plates* were imported from overseas supplier M/s. Henan Huida Print-All Technology Co. Ltd., China who is the actual manufacturer of the goods imported under the mis-declared description "*Iron Door Plate.*" I find that the said exporter, M/s. Henan Huida Print-All Technology Co. Ltd., is one of the leading manufacturers of CTCP (Computer to Conventional Plate) and CTP (Computer to Plate) digital offset printing plates in China. It operates from Henan Province and is known internationally for producing lithographic aluminum printing plates. The product catalogue of this company, available in open-source domain, confirms that it manufactures various grades viz. PS Plate, CTP Plate, CTCP Plate, Double Layer CTP Plate, CTP Thermal/Plate Developer/Chemical Developer, debao fully automatic plate processing machine, Thermal plate making machine, CTP Protective Gum etc.

(ii) I notice from the records that the import invoices and packing lists pertaining to the impugned consignments contain the reference of M/s. *Henan Huida Print-All Technology Co. Ltd.* as the supplier/manufacturer, and the name of Ms. COCO, who acted as the indenting agent of the said company in China. This fact is corroborated by the statements of (i) Shri Paramvir Singh, proprietor of M/s. Alpha Impex, and (ii) Shri Harikrishnan Sreenivasan, representative of M/s. N.R. Enterprises, both of whom confirmed that the orders were placed through Ms. COCO for supply from M/s. Henan Huida Print-All Technology Co. Ltd.

(iii) I further observe that the Packing List for Invoice No. HD230811002 dated 28.09.2023, submitted during investigation, bears the name of M/s. *Henan Huida Print-All Technology Co. Ltd., China* and pertains to the consignment seized at APSEZ Mundra under Panchnama dated 30.10.2023. The said document was produced by Shri Paramvir Singh and authenticated by Shri Harikrishnan during their statements. Shri Harikrishnan in his statement dated 20.02.2024

admitted that "he had sent the said Packing List to Shri Paramvir Singh". This document links the impugned consignment to the identified Chinese manufacturer and clearly establishes that the goods were of Chinese origin and attracts the applicable Anti-Dumping Notification.

(iv) I observe that the Anti-Dumping Duty Notification No. 21/2020-Customs (ADD) dated 29.07.2020 covers *Digital Offset Printing Plates* originating in or exported from the People's Republic of China. The said Notification prescribes different rates of Anti-Dumping Duty depending upon the producer/exporter. I note from the notification table that four producers have been extended Nil or concessional rates of ADD, namely (i) Lucky Huaguang Graphics Co. Ltd., (ii) Kodak China Graphic Communications Co. Ltd., (iii) Shanghai Strong State Printing Equipment Ltd., and (iv) Fujifilm Printing Plate (China) Co. Ltd. I further find that M/s. Henan Huida Print-All Technology Co. Ltd. is not one of the exempted or specified producers in the said Notification. Accordingly, imports of *Digital Offset Printing Plates* manufactured by this company and exported from China are liable to attract Anti-Dumping Duty @ USD 0.77 per square meter, as per Serial No. 5 of the notification.

40. DISCUSSION ON EVIDENCES GATHERED DURNG THE INVESTIGATION

40.1 I have examined all the evidences collected and relied upon by the investigating agency. I find that evidence found during investigation establish that M/s Alpha Impex imported *Digital Offset Printing Plates* of Chinese origin by way of mis-declaration the description of goods as "Iron Door Plate" with the deliberate intention to evade Anti-Dumping Duty (ADD) *under the guidance and requirement of Shri Harikrishnan.*

40.2 On perusal Panchnama dated 30.10.2023, I find that the imported goods were metal plates with silver coating on one side and blue emulsified coating on the other side having the marking "CTCP" on their surface. Thus, I am satisfied that the goods were *Digital Offset Printing Plates* and not "Iron Door Plates" as declared. The findings of said panchnama are further supported by the Chartered Engineer's Certificate dated 31.10.2023 which certified that the imported goods declared as "Iron Door Plate" were actually *Computer-to-Conventional Plates (CTCP).*

40.3 I find that the importer- M/s. Alpha Impex accepted that the goods imported by them with the declared description 'Iron Door Plate' in the import documents were actually *Digital Offset Printing Plates*. The same was also accepted by Shri Harikrishnan during his statement dated 10.09.2024. Shri Asadullah Siddique of M/s. OWS Warehouse Service LLP and Shri Sabu George of M/s. Rainbow Shipping Pvt Ltd or M/s. Lara Eximp Pvt Ltd, on perusal of panchnama, accepted that the goods imported vide the said Bs/E with the declared description 'Iron Door Plate' were actually *Digital Offset Printing Plates.*

40.4 On scrutiny of the import documents, I find that goods were sourced from supplier M/s Henan Huida Print-All Technology Co. Ltd., China with the help of Chinese agent Ms. COCO. The profile of the supplier is already discussed, in detail, above. M/s Alpha Impex had imported nine consignments of identical goods during the period from May 2022 to October 2023 which were routed through the SEZ unit of M/s OWS Warehouse Services LLP.

40.5 Shri Paramvir Singh admitted that he had imported the goods as per the guidance of Shri Harikrishnan and Shri Harikrishnan had also provided funds in advance for the purchase of the said goods. Further, he had been supplying the said goods directly to M/s. N.R. Enterprises, Chennai from Mundra after importation.

40.6 I find that Shri Paramvir Singh submitted a Packing List for Invoice Number HD230811002 dated 28.09.2023 related to the consignment of Digital Offset Printing Plates seized by the DRI at APSEZ Mundra and stated that the same was sent by Shri Harikrishnan to him. When Shri Harikrishnan was confronted with this fact during his statement dated 20.02.2024, he accepted that he had sent the packing list to Shri Paramvir Singh. The said Packing List appeared to be the original packing list for the goods imported vide W/h B/E No. 1022255 dated 21.10.2023. Thus, I find that M/s. Alpha Impex had submitted the fake Packing List at the time of filing of B/E. Further, it transpires from the statements of Shri Paramvir Singh and Shri Harikrishnan that Shri Harikrishnan was aware of the original content of the goods imported under the said B/E. Thus, I have no doubt that the import documents (with false declaration) were made-up and created by the supplier, M/s. Henan Huida Print All Technology Co. Ltd and M/s. Shanghai UPG International Trading Co. Ltd. on the directions of Shri Paramvir Singh for the sake of submission to Customs for the filing of B/E in the said manner. The said fact has also been stated by Shri Paramvir Singh during his statements wherein he has stated that he gave instructions to the agent in China to get the import documents prepared in the said manner.

40.7 I find that all the sale invoices issued by M/s Alpha Impex for the imported goods were raised in the name of M/s N.R. Enterprises, Chennai. The corresponding e-way bills revealed the transportation of the goods from Mundra to Chennai, confirming that goods imported through the SEZ unit were delivered to this domestic buyer. It is also noteworthy that M/s N.R. Enterprises sold these imported goods as "*Offset Printing Plates*" or "*PS Plates*" and never as "*Iron Door Plates*".

40.8 The search and verification conducted by DRI, Chennai Zonal Unit at the declared premises of M/s N.R. Enterprises revealed that the firm was non-existent at the given address, and that its operations were actually controlled by Shri Harikrishnan through other related entities such as M/s Kodhai Imaging Solutions Pvt. Ltd. and M/s Eswari Chemicals & Enterprises. Shri Harikrishnan in his statement dated 20.02.2024 admitted that he had been managing the firm M/s. Eswari Chemicals and Enterprises (a major customer of M/s. N.R. Enterprises). I find that Shri Harikrishnan appeared (as an authorised representative) on behalf of M/s. N.R. Enterprises, M/s. Eswari Chemicals and Enterprises and M/s. Kodhai Imaging Solutions Pvt Ltd. Thus, it appeared that Shri Harikrishnan created dummy firm like M/s. N.R. Enterprises (in the name of another person) to camouflage the mis-declarations used for the evasion of Anti-Dumping duty. I find that Shri Harikrishnan has been managing the firms M/s. N.R. Enterprises, M/s. Eswari Chemicals and Enterprises and M/s. Kodhai Imaging Solutions Pvt Ltd. It was also informed by him that M/s. N.R. Enterprises had been supplying the goods (Digital Offset Printing Plates) to M/s. Eswari Chemicals and Enterprises, which in turn had been supplying the same goods to M s. Kodhai Imaging Solutions Pvt Ltd.

40.9 I find that Shri Harikrishnan had been buying the said goods, i.e. Digital Offset Printing Plates (mis-declared as 'Iron Door Plate') at the rate of Rs. 90-120 per kg, which roughly converts to around Rs. 60 – 90 per sq. Meter while they have been selling the said goods further at the rate of almost Rs. 300- Rs. 310 per sq. meter.

40.10 I have also examined the contradictory information given by Shri Harikrishnan Sreenivasan in his statement dated 10.09.2024 regarding the origin of the packing list of M/s Henan Huida Print-All Technology Co. Ltd., China. He claimed that he had obtained the said packing list from one Shri Sardar ji (according to him, Sardar ji was managing the operations of M/s Alpha Impex). Shri Harikrishnan had further assured that he would provide the contact details of this individual the following day but failed to do so. However, this claim is directly contradicted by Shri Paramvir Singh in his statement dated 19.09.2024 wherein he clearly denied that any person by the name of Shri Sardar ji had never managed his firm. Shri Paramvir Singh clarified that the person referred to as Shri Sardar ji was actually Shri Harjeet Singh alias Sunny Singh, who had passed away about two years earlier.

From the above contradiction, it appears highly improbable that any such person could have supplied the packing list to Shri Harikrishnan. I therefore find that this explanation given by Shri Harikrishnan in respect of Sardar ji nothing more than a fabricated story which were fabricated by himself to obscure his own role in obtaining or arranging the original packing list related to the goods imported through M/s Alpha Impex. This incident clearly shows that he was actively involved in the import operations and that he deliberately tried to shift responsibility by giving a false explanation.

40.11 From the above evidences, I find that the investigation has established a chain connecting all the persons involved in this scheme of duty evasion. Thus, I have no doubt that importer had wrongly declared the goods description in the import documents as 'Iron Door Plate' while the goods imported were actually Digital Offset Printing Plates. Thus, the Importer have not paid the applicable Anti-Dumping Duty.

41. Demand of duty under Section 28(4) of the Customs Act, 1962:

41.1 I have already discussed in details that the goods imported by M/s Alpha Impex attract Anti-Dumping Duty at USD .0.77 per square metre under Notification No. 21/2020-Cus. (ADD) dated 29.07.2020. I find that, apart from the seized consignment, the importer had imported **08 consignments** of identical goods by mis-declaring the goods under false description "Iron Door Plate,"

41.2 I find that Shri Paramvir Singh, in his statements dated 02.01.2024 and 19.09.2024, categorically admitted that the goods were *Digital Offset Printing Plates* and that Anti-Dumping Duty had not been paid. He also voluntarily deposited **Rs.1,00,00,000/-** towards differential duty liability. Such voluntary payment made after DRI detection clearly amounts to an acknowledgment of liability and supports the duty demand.

41.3 The term "Iron Door Plate" and classification under CTH 83024900 was intentionally used to disguise the identity of imported goods for duty evasion.

Shri Paramvir Singh admittedly gave instructions to the agent in China to get the import documents prepared as per their requirement for Customs Clearance with the false details. This method of import through SEZ was planned to avoid Customs procedures i.e. RMS, Scanning etc.

41.4 Shri Paramvir Singh, Proprietor of M/s. Alpha Impex his statement dated 02.01.2024 stated that the goods, i.e. Digital Offset CTCP Printing Plates imported by M/s. Alpha Impex were mis-declared as 'Iron Door Plate' to evade Customs Duty, including Anti-Dumping Duty. He further stated that his firm M/s. Alpha Impex has imported total 09 containers for the said goods vide 09 Bs/E, starting from May 2022, including the one container detained at Mundra port.

41.5 Shri Harikrishnan Sreenivasan of M/s N.R. Enterprises also admitted in his statements dated 10.09.2024 that M/s. N. R. Enterprises had received a total of 08 consignments/ containers of Digital Offset Printing Plates from M/s. Alpha Impex.

41.6 Further, I rely on the order passed by the Hon'ble CESTAT, Mumbai in the case of M/s. S.M. Steel Ropes reported as 2014 (304) E.L.T.591 (Tri. Mumbai), wherein the Hon'ble Tribunal, by referring to various judgements of Hon'ble Supreme court and High Courts, held that confirmation of duty demand on the basis of voluntary statements is sustainable in law. Relevant Para 5.1 is reproduced as under:-

"5.1 As regardsThe adjudicating authority has confirmed the demand only on the basis of figures given in the statements of Shri Balkrishna Agarwal. In the absence of delivery challans which were recovered and seized at the time of Panchanama proceedings, he has not taken the computation of demand based on such delivery challans as reflected in the annexure to the show-cause notice. Therefore, the adjudicating authority has strictly proceeded based on the evidences available which in the present case are the statements of Shri Balkrishna Agarwal. As to the question whether the demands can be confirmed on the strength of confessional statements, this position stands settled by the decision of the Hon'ble Apex Court in the case of K.I Pavunny v. Asstt. Collector (HQ) Central Excise Collectorate, Cochin - 1997 (90) E.L.T. 241 (S.C.) wherein it was held that confessional statement of accused, if found to be voluntary, can form the sole basis for conviction. Only if it is retracted, the Court is required to examine whether it was obtained by threat, duress or promise and whether the confession is truthful. In the present case, we find that there is no retraction of the confessional statement by Shri Balkrishna Agarwal. As regards the lack of corroborative evidence, it is a settled position of law that "admitted facts need not be proved" as held by the Hon'ble High Court of Madras in the case of Govindasamy Ragupathy - 1998 (98) E.L.T. 50 (Mad). In a recent decision in the case of Telestar Travels Pvt. Ltd. - 2013 (289) E.L.T. 3 (S.C.), the Hon'ble Apex Court held that reliance can be placed on statement if they are based on consideration of relevant facts and circumstances and found to be voluntary. Similarly in the case of CCE, Mumbai v. Kalvert Foods India Pvt. Ltd. - 2011 (270) E.L.T. 643 (S.C.) the Hon'ble Apex Court held that if the statements of the concerned persons are out of their volition and there is no allegation of

threat, force, coercion, duress or pressure, such statements can be accepted as a valid piece of evidence. In the light of the above decisions, we are of the considered view that the confirmation of duty demand based on the voluntary statements of the Managing Partner of the appellant firm is sustainable in law. Consequently, the interest and penal liabilities imposed on the appellants would also sustain."

41.7 From the above, I find that the importer and its associates willfully misstated and suppressed material facts regarding the description and classification of the goods with the clear intention to evade Anti-Dumping Duty imposed under Notification No. 21/2020-Customs (ADD) dated 29.07.2020. Therefore, I hold that the recovery of the differential duty is valid under Section 28(4) of the Customs Act, 1962.

42. CALCULATION OF DUTY:

(i) As discussed under foregoing paras, Anti-Dumping Duty in the instant case is leviable at the rate of 0.77 USD per square meter. Thus, the goods which were examined under the panchnama 30.10.2023 are liable for payment of anti-dumping duty as per the below table:

<u>Sr. No.</u>	<u>W/h B/E No.</u>	<u>W/h B/E date</u>	<u>Net weight of goods as per B/E in kgs</u>	<u>Qty of the goods in sq.m.</u>	<u>Exch. Rate</u>	<u>Anti-Dumping Duty evaded (inclusive of IGST) in Rs.</u>	<u>Assessable value as per B/E (in Rs.)</u>
1	1022255	21-10-2023	23301	35932.65	84.20	27,48,995/-	16,87,272/-

(ii) As discussed, the past shipments cleared were actually 'Digital Offset Printing Plates', thus, the same are also liable for payment of anti-dumping duty. Since Digital Offset Printing Plates are commercially traded in square meters, the original packing lists submitted were found non-genuine and fabricated for customs clearance. As the noticees failed to provide authentic packing lists, the department utilized conversion ratios based on the physical verification of currently seized goods to arrive at the corresponding quantity for earlier shipments. Thus, square meter per Kilogram of the goods imported in the past is determined by dividing the area (size) in Sq.meter by the net weight as mentioned in above table. Applying this conversion factor to the net weight available in the import documents, the quantity of goods in area or square meter terms has been determined. Thus, in the instant case, this conversion factor can be multiplied by the net weight available in the import documents to arrive at the quantity of goods in area i.e. square meter terms. Accordingly, the details of the goods imported in the past and the duty liability on account of mis-declaration are calculated as follows:

<u>Sr. No.</u>	<u>W/h B/E No. & Date</u>	<u>W/h to DTA B/E No. & date</u>	<u>Net weight of goods as per B/E in Kgs</u>	<u>Qty of the goods in sq.m.</u>	<u>Exch. Rate</u>	<u>Anti-Dumping Duty evaded (inclusive of IGST) in Rs.</u>	<u>Assessable value as per B/E (in Rs.)</u>
1	1004858 dated 29.04.2022	2006179 dated 05.05.2022	22228.78	34279.18	77.15	24,02,919/-	15,43,455/-
2	1009337 dated 25.07.2022	2010814 dated 27.07.2022	19276	29725.67	80.95	21,86,358/-	14,04,353/-
3	1008125 dated 02.07.2022	2009651 dated 06.07.2022	22016	33951.05	78.95	24,35,444/-	15,64,347/-

4	1011231 dated 23.08.2022	2012680 dated 24.08.2022	22009	33940.25	80.5	24,82,468/-	15,945,52/-
5	1013329 dated 27.09.2022	2015017 dated 01.10.2022	19745	30448.92	80.4	22,24,338/-	14,28,748/-
6	1015624 dated 01.11.2022	2017243 dated 05.11.2022	22020	33957.22	83.8	25,85,526/-	16,64,439/-
7	1003522 dated 20.02.2023	2003661 dated 22.02.2023	21655	33394.35	83.65	25,38,117/-	16,30,297/-
8	1000760 dated 16.01.2023	2000987 dated 18.01.2023	22219	34264.10	83.7	26,05,778/-	16,73,757/-
Total area, ADD and ass. value of the goods				2,63,960.74		1,94,60,948/-	1,25,03,948/-

(iii) Thus, the total duty liability for the mis-declared goods imported by M/s. Alpha Impex is Rs. 2,22,09,943/-, comprising Rs. 27,48,995/- for the seized consignment and Rs. 1,94,60,948/- for 08 past shipments as per below table:

<u>Particulars</u>	<u>Qty of the goods in sq.m.</u>	<u>Anti-Dumping Duty evaded (inclusive of IGST) in Rs.</u>	<u>Assessable value as per B/E (in Rs.)</u>
Qty and ADD for the goods placed under seizure at APSEZ, Mundra	35932.65	27,48,995/-	16,87,272/-
Qty and ADD for the goods imported in the past	2,63,960.74	1,94,60,948/-	1,25,03,948/-
Total qty and ADD	2,99,893.34	2,22,09,943/-	1,41,91,220/-

(iv) I noticed that the Importer M/s. Alpha Impex has already paid Rs.50,00,000/- vide TR-6 Challan No. Import/APSEZ/7606 dated 10.11.2023 and another Rs. 50,00,000/- vide TR-6 Challan No. Import/MPSEZ/8876 dated 26.02.2024 towards their duty liabilities during the investigation period. I find that the voluntary payments made by the noticees during the course of investigation represent partial discharge of the duty liability. Accordingly, the amounts already deposited shall be appropriated towards the confirmed duty demand. Any remaining balance of duty, interest or penalty shall be recoverable in accordance with law.

43. Confiscation of goods under Section 111(m) of the Customs Act, 1962: I find that the Show Cause Notice proposes confiscation of the imported goods under the provisions of Section 111(m) of the Customs Act, 1962. In this regard, I find that as far as confiscation of goods are concerned, Section 111 of the Customs Act, 1962, defines the Confiscation of improperly imported goods. The relevant legal provisions of Section 111 of the Customs Act, 1962 are reproduced below:-

(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;"

The said section provides that *"any goods which do not correspond in respect of value or in any other particular with the entry made under this Act, or in respect of which any material particular has been mis-declared in the Bill of Entry or other document, shall be liable to confiscation."* Thus, any incorrect or false declaration of material particulars such as description, classification, or value attracts confiscation of the goods imported under such declaration.

43.1 Based on the discussion under foregoing paras, I find that the importer declared the description of the imported goods as "Iron Door Plate" classifying the same under CTI 83024900 instead of "Digital Offset Printing Plates" under CTH 84425090 with the clear intention to avoid payment of anti-dumping duty. Thus, I hold that the subject goods are liable for confiscation under section 111(m) of the Customs Act, 1962.

43.2 Imposition of Redemption Fine: As I have already held these goods liable for confiscation in previous para under Section 111(m) of the Customs Act, 1962, I find it necessary to consider as to whether redemption fine under Section 125 of Customs Act, 1962, is liable to be imposed in lieu of confiscation in respect of the impugned goods as alleged vide subject SCNs. The Section 125 ibid reads as under:-

"Section 125. Option to pay fine in lieu of confiscation.—(1) *Whenever confiscation of any goods is authorised by this Act, the officer adjudging it may, in the case of any goods, the importation or exportation whereof is prohibited under this Act or under any other law for the time being in force, and shall, in the case of any other goods, give to the owner of the goods 1[or, where such owner is not known, the person from whose possession or custody such goods have been seized,] an option to pay in lieu of confiscation such fine as the said officer thinks fit."*

(i) Goods seized at M/s OWS Warehouse Services LLP: In respect of goods imported under Bill of Entry No. 1022255 dated 21.10.2023, I find that in the instant case option to redeem the goods through provisional release has already been availed by the Importer in compliance of the direction of the Hon'ble High Court, Ahmedabad vide order dated 07.08.2025 in the case of *M/s. Alpha Impex Versus Pr. Commissioner of Customs & Anr [R/ Special Civil Application No. 9326 of 2025]*. Now the question remains that whether redemption fine can be imposed on the goods which already provisionally released. In this regard, I place reliance on the judgment of the Hon'ble Apex Court in the case of ***M/s. WESTON COMPONENTS LTD. Versus COMMISSIONER OF CUSTOMS, NEW DELHI-2000 (115) E.L.T. 278 (S.C.)*** wherein the Apex Court held that:

"It is contended by the learned Counsel for the appellant that redemption fine could not be imposed because the goods were no longer in the custody of the respondent-authority. It is an admitted fact that the goods were released to the appellant on an application made by it and on the appellant executing a bond. Under these circumstances if subsequently it is found that the import was not valid or that there was any other irregularity which would entitle the customs authorities to confiscate the said goods, then the mere fact that the goods were released on the bond being executed, would not take away the power of the customs authorities to levy redemption fine."

I believe the ratio of the aforementioned judgment is directly applicable to the present case, as the goods in the current shipment were also allowed under Bond. Consequently, I find that a redemption fine is warranted in respect of goods imported under Bill of Entry No. 1022255 dated 21.10.2023 which seized vide seizure memo dated 06.01.2024 at M/s OWS Warehouse Services LLP.

(ii) Goods which were neither seized nor provisionally released: In respect of past imported goods under 08 Bills of Entry; I find that the goods in question which are proposed to be confiscated were already cleared and the same are not available physically for confiscation. Thus, I refrain from imposing redemption fine in respect of goods imported under these 08 bill of entry.

44. Beneficial Owner/Importer of the imported goods:

(i) I find that there has been an amendment in Section 2(26) of the Customs Act, 1962 which defines 'importer'. After the said amendment not only the owner of the imported goods is importer but even a beneficial owner of such goods is also defined as importer. For the sake of further clarity, the the definition of "beneficial owner" and 'importer' as per Section 2 (3A) and 2(26) of the Customs Act, 1962 are as below:

[(3A) "beneficial owner" means any person on whose behalf the goods are being imported or exported or who exercises effective control over the goods being imported or exported;]

.....

(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;

(ii) Form the above, I note that the Customs Act, 1962 expressly defines "beneficial owner" to mean any person on whose behalf the goods are being imported or exported or who exercises effective control over the goods being imported or exported, and that the inclusive definition of "importer" extends to any owner, beneficial owner, or person holding himself out to be the importer. The incorporation of "beneficial owner" into the statutory architecture was intended to ensure that liability for customs duties and compliance attaches to the person who in fact controls or for whose benefit the import is structured, and not merely to the individual or entity whose name appears on the Bill of Entry.

(iii) I find that although the impugned consignments were imported in the name of M/s Alpha Impex, the beneficial owner of the goods was Shri Harikrishnan Sreenivasan of M/s N.R. Enterprises, Chennai. Shri Harikrishnan was the person who financed and directed the imports of *Digital Offset Printing Plates* from China. I find that the idea of declaring the goods as "Iron Door Plate" originated from Shri Harikrishnan. Shri Paramvir Singh admitted (in his statement dated 02.01.2024) that Shri Harjeet Singh (a person who was dealing in printing press) introduced him to Shri Harikrishnan of M/s. N R enterprises. From the said statement, I find that Shri Paramvir Singh and Shri Harikrishnan mutually agreed and decided to import the subject goods. I also find that Shri Harikrishnan had made advance payment for the import of said goods from China on behalf of Shri Paramvir Singh. As per the requirement of Shri Hari Bhai of M/s. N R enterprises, Chennai, Shri Paramvir Singh used to place order to Ms. COCO who is an indenting agent of M/s. Henan Huida Print All Technology

Co Ltd, China. I also find that all domestic sales of the imported goods were made only to M/s N.R. Enterprises, Chennai. The importer did not sell the goods to any other customer. I find that the firm M/s N.R. Enterprises was controlled by Shri Harikrishnan Sreenivasan. The firm (M/s. N. R. Enterprises) was found to be non-existent during the premises search at declared address. The firm existed on paper merely to purchase the imported goods from M/s Alpha Impex and sell them onward to other related firms (M/s Eswari Chemicals & Enterprises and M/s Kodhai Imaging Solutions Pvt. Ltd) which were also managed by Shri Harikrishnan. Shri Harikrishnan was also found in possession of the original packing list of the detained consignment, for which he gave a false and contradictory explanation involving a fictitious person, "Shri Sardar ji." As already discussed earlier, this explanation has been found to be fabricated. The act done by Shri Harikrishnan clearly demonstrates his effective control over the goods and the entire import operation.

Thus, I find that Shri Harikrishnan along with the Importer Shri Paramvir Singh are the '*beneficial owner*' of the subject goods as per the definition provided under Section 3 [3A] & 2(26) of the Customs Act, 1962.

45. With regard to Statements Recorded during the Investigation:

I noticed that all the noticees through their written submission have contended that their statements recorded under Section 108 of the Customs Act, 1962 were obtained under duress and threat of arrest, and are therefore inadmissible in evidence. I find that these contentions are devoid of any merits. The statements were recorded by duly empowered officers of the Directorate of Revenue Intelligence under Section 108 of the Act, which confers statutory authority to summon and examine persons during inquiry. Each statement on record bears the dated signature of the deponent on every page, with the endorsement that it was read over, understood, and voluntarily given. None of the noticees retracted their statements immediately after recording or within a reasonable time thereafter. I find that the allegation of coercion was raised for the first time only in their replies to the Show Cause Notice, long after the investigation had been completed. Hence, I find it just an afterthought and a self-serving claim that holds no evidentiary value.

46. ROLE, CULPABILITY AND PENALTY: Roles, conduct and culpability of the concerned persons have already been discussed in detail under preceding paragraphs. The findings clearly show the active participation, collusion, and degree of involvement of all concerned noticees. In view of this detailed discussion, I consider it unnecessary to reproduce or re-discuss the same here. Therefore, I will now proceed to determine and impose suitable penalties under the relevant provisions of the Customs Act, 1962, upon the noticees according to the gravity of offences they have committed.

46.1 Penalty on M/s. Alpha Impex and Shri Paramvir Singh, Proprietor of M/s. /s. Alpha Impex:

I find that M/s. Alpha Impex, played a deliberate and active role in importing *Digital Offset Printing Plates* of Chinese origin by falsely declaring them as "*Iron Door Plates*." The firm filed Bills of Entry with an incorrect tariff heading and intentionally hid the true nature of the goods to evade Anti-Dumping Duty. Although Shri Paramvir Singh stated that the mis-declaration was

made on the advice of Shri Harikrishnan Sreenivasan, he still knowingly allowed his firm's name and Importer Exporter Code to be used for these imports. I therefore hold that M/s. Alpha Impex, through its proprietor, is liable for penalty under **Section 112(a)(ii)** of the Customs Act, 1962. I find that imposition of penalty under Section 112(a) and 112(b) simultaneously tantamount to imposition of double penalty, therefore, I refrain from imposition of penalty on proprietor under Section 112(b) of the Act where ever, penalty under Section 112(a) of the Customs Act, 1962, is to be imposed. In respect of past clearance, as I have already discussed that the goods imported under past 8 shipments are also liable for confiscation under the provisions of Section 111(m) of the Customs Act, 1962; consequently penalty under **Section 114A** is also found to be leviable on the Importer as the elements for penalty as per said Section 114A is *pari materia* with Section 28(4) of the Act. I also find that he knowingly making false declarations and submitting fabricated documents, thus, he is liable for penalty under **Section 114AA** of the Customs Act, 1962).

46.2 Penalty on M/s. Lara Eximp Pvt. Ltd. (Customs Broker):

- i. I find that M/s Lara Eximp Pvt. Ltd. and its authorised signatory Shri Sabu George, handled the customs clearance of the consignments imported in the name of M/s Alpha Impex through the SEZ unit of M/s OWS Warehouse Services LLP. The investigation shows that all Bills of Entry for warehousing were prepared and filed by this Customs Broker without verifying whether the declared description or classification of the goods was correct. In his statement dated 16.02.2024, Shri Sabu George admitted that he never inspected the goods and that the description "Iron Door Plate" was accepted as declared by the importer. He also confirmed that the goods were later identified as *Digital Offset Printing Plates* of Chinese origin, attracting an Anti-Dumping Duty of USD 0.77 per sq. metre, which had not been paid.
- ii. As a licensed Customs Broker, M/s Lara Eximp Pvt. Ltd. was bound to exercise due diligence and ensure the accuracy of all particulars entered in the Bills of Entry, as required under Customs Broker Licensing Regulations, 2018. By preparing and filing import documents with incorrect details and facilitating the clearance of mis-declared goods, the Customs Broker knowingly aided actions that made the goods liable to confiscation under Section 111(m) of the Customs Act, 1962. Therefore, I hold that M/s Lara Eximp Pvt. Ltd. are liable to penalty under **Section 112(a)(ii)** of the Customs Act, 1962.

46.3 Penalty on M/s OWS Warehouse Services LLP (SEZ Unit, APSEZ Mundra):

I find that M/s OWS Warehouse Services LLP, an SEZ facilitated the filing and approval of warehousing Bills of Entry in respect of the impugned consignments. The investigation has established that all such Bills of Entry were filed and approved using the *Approver ID* and login credentials of Shri Siddique without exercising the basic scrutiny or due diligence expected of an SEZ unit entrusted with such responsibilities. I observe that Shri Siddique has, in his statement dated 30.01.2024, admitted that the said imports were declared as "Iron Door Plate," though the actual goods were *Digital Offset Printing Plates*; he has further admitted that

importers preferred routing their goods through their SEZ unit to avoid scanning and faceless assessment procedures. From these admissions and evidences, I find that the SEZ unit provided a platform for mis-declared imports to pass under cover of warehousing entries. These acts of the Noticee rendered the goods liable to confiscation under Section 111(m) of the Customs Act, 1962. I therefore hold that M/s OWS Warehouse Services LLP has abetted the mis-declaration and facilitated the evasion of Anti-Dumping Duty by knowingly allowing misuse of SEZ privileges. Accordingly they are liable for penalty under Section **112(a) (ii)** of the Customs Act, 1962.

46.4 Penalty on Shri Sabu George:

I find that Shri Sabu George was actively participated in the import and clearance of the impugned consignments and knowingly facilitated the filing of import documents containing false particulars. The evidences show that he handled documentation both in his capacity as an authorised person for the Customs Broker and as the operating mind behind the freight forwarding arrangements. Despite being fully aware of the true description, he not verified the accuracy of the declaration and continued to process documents for repeated consignments under the same mis-description until the goods intercepted by DRI. I therefore find that Shri Sabu George, by his acts of omission and commission, aided and abetted the import of mis-declared goods, thereby rendering them liable to confiscation under Section 111(m) of the Customs Act, 1962. Therefore, he is liable for penalty Section **112(a)(ii)** of the Customs Act, 1962. I find that imposition of penalty under Section 112(a) and 112(b) simultaneously tantamount to imposition of double penalty, therefore, I refrain from imposition of penalty under Section 112(b) of the Act where ever, penalty under Section 112(a) of the Customs Act, 1962, is to be imposed. Further, by preparing, signing, or causing to be submitted documents that he knew or had reason to believe contained false particulars, he has also made himself liable under **Section 114AA** of the Customs Act, 1962.

46.5 Penalty on Shri Harikrishnan Sreenivasan:

I find that Shri Harikrishnan Sreenivasan is the actual and beneficial owner of the impugned goods. The evidences discussed earlier clearly show that he financed and controlled the entire import operation routed in the name of M/s Alpha Impex. It was at his direction that the goods were mis-declared to circumvent Anti-Dumping Duty. He communicated with the overseas supplier, arranged advance payments for the consignments, and exercised control over the routing and domestic distribution of the goods. I further observe that he attempted to distance himself by offering a false explanation regarding the so-called "Shri Sardar ji," which has already been found untenable and fabricated. His possession of the original packing list leave no doubt of his conscious involvement. I therefore hold that Shri Harikrishnan Sreenivasan, being the beneficial owner and mastermind has abetted and aided the acts of mis-declaration rendering the goods liable to confiscation under Section 111(m) of the Customs Act, 1962. He is, accordingly, liable to penalty under **Section 112(b)(ii)** of the Customs Act, 1962. I also find that he is also liable for penalty under **Section 114AA** of the Customs Act, 1962

for knowingly making and using false and incorrect documents and declarations (as discussed under foregoing paras). I find that imposition of penalty under Section 112(a) and 112(b) simultaneously tantamount to imposition of double penalty, therefore, I refrain from imposition of penalty under Section 112(a) of the Act where ever, penalty under Section 112(b) of the Customs Act, 1962, is to be imposed.

46.6 Penalty on M/s. N.R. Enterprises, Chennai:

I find that all the consignments imported in the name of M/s Alpha Impex were sold to M/s N.R. Enterprises and that the said firm was managed and controlled by Shri Harikrishnan Sreenivasan. It was the recipient of the mis-declared imported goods and thereby the ultimate beneficiary of the duty evaded at the time of import. I find M/s N.R. Enterprises purchased all the consignments from M/s Alpha Impex under invoices describing the goods as "*Iron Door Plate*," though it was fully aware that the goods were, in fact, *Digital Offset Printing Plates*. I further note that the firm subsequently sold these goods to M/s Kodhai Imaging Solutions Pvt. Ltd. and M/s Eswari Chemicals & Enterprises (which were also controlled by associates and relatives of Shri Harikrishnan). This pattern of trading show that the firm was engaged in the domestic circulation of the mis-declared goods imported through fraudulent means. M/s N.R. Enterprises was non-existent at its declared address, hence, it was exist only on paper which created to route goods and channel the proceeds from duty-evaded imports. I therefore find that the firm knowingly dealing with and trading in goods which were liable to confiscation under Section 111(m) of the Customs Act, 1962. Therefore, M/s N.R. Enterprises has rendered itself liable to penalty under **Section 112(b)(ii)** of the Customs Act, 1962. I find that imposition of penalty under Section 112(a) and 112(b) simultaneously tantamount to imposition of double penalty, therefore, I refrain from imposition of penalty under Section 112(a) of the Act where ever, penalty under Section 112(b) of the Customs Act, 1962, is to be imposed

47. In view of the aforesaid discussions and findings, I pass the following order:

ORDER

47.1 Confiscation of goods and imposition of Redemption Fine:

- i. I order to confiscate the quantity of 35,932.65 SQM having declared value as Rs.16,87,272/- (Rs. Sixteen Lakhs Eighty Seven Thousand Two Hundred Seventy-Two only) imported under Bill of Entry No. 1022255 dated 21.10.2023 and seized vide Seizure Memo dated 06.01.2024, as per Table in Para-21.3 of the SCN, under Section 111(m) of the Customs Act, 1962. However, I give an option to the Importer/beneficial owner to redeem the same upon payment of redemption of **Rs. 2,00,000/- (Rupees Two Lakhs only)** under the provisions of Section 125(1) of the Customs Act, 1962.
- ii. I order to re-assess the Bill of Entry No. 1022255 dated 21.10.2023 after including the applicable Anti-dumping duty (including IGST) amounting to Rs. 27,48,995/- (Rupees Twenty Seven Lakhs Forty Eight Thousand Nine Hundred and Ninety Five Only) under Section 17(4) of the Customs

Act, 1962.

- iii. I order to confiscate the quantity of 2,63,960.74 SQM having declared value as Rs. 1,25,03,948/- (Rupees One Crore Twenty Five Lakhs Three Thousand Nine Hundred Forty Eight only) imported in 08 past bills of Entry, as mentioned in Para-21.7 of the SCN, under Section 111(m) of the Customs Act, 1962. Since, the goods are not physically available for confiscation, I do not impose redemption fine.
- iv. I confirm the demand of differential Customs duty (Anti-dumping duty & IGST) amounting to **Rs. 1,94,60,948/- (Rs. One Crore Ninety Four Lakhs Sixty Thousand Nine Hundred Forty Eight Only)** as determined at Table in Para-21.7 of the Show Cause Notice and order to recover the same jointly and severally from M/s. Alpha Impex, Shri Harikrishnan and Shri Paramveer Singh under Section 28(4) of the Customs Act, 1962 along with applicable interest under Section 28AA *ibid*;
- v. I order to appropriate the amount of **Rs. 1,00,00,000/- (Rs. One Crore Only)** already paid during investigation towards their Duty Liabilities.

47.2 IMPOSITION OF PENALTY UNDER SECTION 112(a) OF THE CUSTOMS ACT, 1962:

- i) I impose a penalty of **Rs. 2,50,000/- (Rupees Two Lakhs Fifty Thousands only)** upon the Importer M/s. Alpha Impex under Section 112(a)(ii) of the Customs Act, 1962
- ii) I impose a penalty of **Rs. 2,50,000/- (Rupees Two Lakhs Fifty Thousands only)** upon M/s. Lara Eximp under Section 112(a)(ii) of the Customs Act, 1962.
- iii) I impose a penalty of **Rs. 2,50,000/- (Rupees Two Lakhs Fifty Thousands only)** upon Shri Sabu George under Section 112(a)(ii) of the Customs Act, 1962.
- iv) I impose a penalty of **Rs. 2,50,000/- (Rupees Two Lakhs Fifty Thousands only)** upon M/s. OWS Warehouse Services LLP under Section 112(a)(ii) of the Customs Act, 1962.
- v) I do not impose penalty upon Shri Harikrishnan under Section 112(a) of the Customs Act, 1962 for the reasons stated above.
- vi) I do not impose penalty upon M/s. N. R. Enterprises under Section 112(a) of the Customs Act, 1962 for the reasons stated above.

47.3 IMPOSITION OF PENALTY UNDER SECTION 112(b) OF THE CUSTOMS ACT, 1962:

- i) I impose a penalty of **Rs. 2,50,000/- (Rupees Two Lakhs Fifty Thousands only)** upon Shri Harikrishnan under Section 112(b)(ii) of the Customs Act, 1962.
- ii) I impose a penalty of **Rs. 2,50,000/- (Rupees Two Lakhs Fifty Thousands only)** upon M/s. N. R. Enterprises under Section 112(b)(ii) of the Customs Act, 1962.
- iii) I do not impose penalty upon M/s. Alpha Impex under Section 112(b) of the Customs Act, 1962 for the reasons stated above.

- iv) I do not impose penalty upon Shri Sabu George under Section 112(b) of the Customs Act, 1962 for the reasons stated above.

47.4 IMPOSITION OF PENALTY UNDER SECTION 114A OF THE CUSTOMS ACT, 1962:

- i) I impose a penalty of **Rs. 1,94,60,948/- (Rs. One Crore Ninety Four Lakhs Sixty Thousand Nine Hundred Forty Eight Only)** upon the Importer M/s. Alpha Impex under Section 114A of the Customs Act, 1962.

47.5 IMPOSITION OF PENALTY UNDER SECTION 114AA OF THE CUSTOMS ACT, 1962:

- i) I impose a penalty of **Rs. 20,00,000/- (Rupees Twenty Lakhs only)** upon Shri Paramvir Singh, proprietor of M/s. Alpha Impex under Section 114AA of the Customs Act, 1962.
- ii) I impose a penalty of **Rs. 15,00,000/- (Rupees Fifteen Lakhs only)** upon Shri Sabu George under Section 114AA of the Customs Act, 1962.
- iii) I impose a penalty of **Rs. 30,00,000/- (Rupees Thirty Lakhs only)** upon Shri Harikrishnan under Section 114AA of the Customs Act, 1962.

48. This OIO is issued without prejudice to any other action that may be taken against the claimant under the provisions of the Customs Act, 1962 or rules made there under or under any other law for the time being in force.

(NITIN SAINI)

Commissioner of Customs, Mundra

By Mail/Speed Post & through proper/official channel

To (Noticees),

- (i) M/s Alpha Impex (IEC- BJKPS7247H), C-121, Plot No. 67, First Floor, Ganesh Nagar, West Delhi, New Delhi – 110018
- (ii) Shri Paramvir Singh, proprietor of M/s. Alpha Impex
- (iii) M/s Lara Eximp Pvt Ltd, 220, 2nd Floor, Gokul Park, Plot No. 356, Sector 12-B, Gandhidham (Kutch)
- (iv) M/s OWS Warehouse Services LLP, Survey No. 169, Sector-8, Village Dhruve, Mitap Road, APSEZ, Mundra, Dist. Kutch, Gujarat – 370421
- (v) Shri Sabu George, authorised signatory of M/s Lara Eximp Pvt Ltd and resident of U-4, C-17, Near Sector – 7, Sapna Nagar, Gandhidham, Kutch
- (vi) Shri Harikrishnan, authorised person of M/s. N.R. Enterprises, Chennai and resident of 11, North Tank Square Street, Triplicane, Chennai – 600005
- (vii) M/s. N.R. Enterprises, Bank 31, Gandhi Nagar, Villivakkam, Chennai – 600049

Copy to:

- (i) The Chief Commissioner of Customs, CCO, Ahmedabad.
- (ii) The Additional Director, Directorate of Revenue Intelligence (DRI), Ahmedabad Zonal Unit Zonal Unit 15, Magnet Corporate Park, Off S.G. Highway, Near Sola Over Bridge, Thaltej, Ahmedabad-380054.
- (iii) The Deputy/Assistant Commissioner (Legal/Prosecution), Customs House, Mundra.
- (iv) The Deputy/Assistant Commissioner (Recovery/TRC), Customs House, Mundra.
- (v) The Deputy/Assistant Commissioner (EDI), Customs House, Mundra.
- (vi) Notice Board.
- (vii) CBLR Section, Custom House, Mundra.

