	<p>कार्यालय: प्रधान आयुक्त सीमाशुल्क, मुन्द्रा, सीमाशुल्क भवन, मुन्द्रा बंदरगाह, कच्छ, गुजरात- 370421 OFFICE OF THE PRINCIPAL COMMISSIONER OF CUSTOMS: CUSTOM HOUSE, MUNDRA PORT, KUTCH, GUJARAT- 370421. PHONE : 02838-271426/271163 FAX :02838-271425 E-mail id- adj-mundra@gov.in</p>	
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A. File No.	:	GEN/ADJ/ADC/45/2026-Adjn-O/o Pr. Commr-Cus-Mundra
B. SCN No.	:	191/2025-26/ADC/ZDC/MCH
C. Passed by	:	Dipak Zala, Additional Commissioner of Customs, Customs House, AP&SEZ, Mundra.
D. Noticess(s)/Importer	:	M / s . Ignite Infraspares (Proprietor Shri Akshay Gopalka) (IEC CBTPG6547A), located at E-7/8, SGM Nagar, Faridabad, Haryana-121001.
E. DIN	:	20260271MO000000B416

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

Whereas it appears that:

M/s. Ignite Infraspares (IEC No. CBTPG6547A), located at E-7/8, SGM Nagar, Faridabad, Hariyana-121001 (*hereinafter referred to as "M/s Ignite Infraspares/the Importer"*), imported goods vide Bills Entry No. 2282193 dated 26.05.2025 and 2533284 dated 07.06.2025 (**RUD No. 1Coll'y**) at Mundra Port. Intelligence gathered by the Directorate of Revenue Intelligence (DRI) indicated that aforesaid consignments imported by M/s Ignite Infraspares, are lying at Mundra Port, declared to contain "Excavator Spare Parts" (CTH: 84314990) and "Construction equipments and spares" (CTH: 84314990) are having concealment of Hydraulic Roc Breakers and Alloy Steel Chisels to evade payment of Anti-Dumping Duty as stipulated under Notification No. 11/2024-Cus.(ADD) dated 27.06.2024 issued by CBIC.

Details of the said consignments are as under:

Table-I

Sr. No.	Bill of Entry No. and Date	Container No.	Items Declared	Decl. Assessable Value (in Rs.)
1.	2282193 dated 26.05.2025	MSNU1914696	Excavator Spare parts	17,83,858/-

2.	2533284 dated 07.06.2025	TGCU2461274 and TGCU2461675	Construction equipment spare parts	36,73,008/-
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2. Details of Examination conducted:

2.1 Acting upon the intelligence, the consignments imported by M/s. Ignite Infraspares, covered Bill of Entry No. 2282193 dated 26.05.2025 and 2533284 dated 07.06.2025 were put on hold on 30.05.2025 and 11.06.2025 respectively, for examination by the DRI. The consignment imported vide container no. MSNU1914696 covered under Bill of Entry No. 2282193 dated 26.05.2025 was examined by the DRI officers, under panchnama dated 06.06.2025 drawn at M/s Hind Terminals Pvt. Ltd., (Rishi-CFS), Mundra (**RUD No. 2**), in the presence of a qualified Chartered Engineer to verify and assess the value of the imported goods. During the examination, the consignment was found to contain various types of machinery parts which appeared to be Hydraulic Rock Breakers and their parts. Some items/machineries were found containing some text as General Breakers, SSGB Breaker, T&H 220, Mine Tec MTK500 etc. Additionally, some breakers toolboxes were found containing paper cards printed with unknown foreign script, which appeared to be Chinese. The script was identified as Chinese and translated which indicated that the documents were warranty cards for Hydraulic Breakers. Further, the Chartered Engineer also opined that the goods are Hydraulic Breakers and their parts.

2.2 Further, the consignment imported by M/s. Ignite Infraspares, vide container nos. TGCU2461274 and TGCU2461675 covered under Bill of Entry No. 2533284 dated 07.06.2025 was examined by the DRI officers under panchnama dated 12.06.2025 drawn at M/s All Cargo Terminals Limited (All Cargo CFS), Mundra (**RUD No. 3**). During the examination, consignments were found various types/sizes of machinery parts which appear to be Chisels and other spare parts. The items/machinery found marking such as Aptus SB81 42CrMo Blunt, TNH HM380 42Cr H-Wedge, Rock Strong SB81 42 Cr Mo Blunt, Rubber Set Lower Pad SB81, Side Plate SB81, and Upper Pad SB81 etc. Further, the imported goods were also examined in the presence of a qualified Chartered Engineer to verify and assess the value of the imported goods. During the examination, Chartered Engineer opined that the goods are Chisel and other spare parts.

3 . During the course of investigation, statements of concerned persons were recorded under Section 108 of the Customs Act, 1962 as given below:

3.1 Statements of Shri Akshay Gopalka, Proprietor of M/s Ignite Infraspares, was recorded on 27.06.2025 (**RUD No. 4**). During the statement, he stated that, his firm has been actively engaged in the import and trade of construction equipment spare parts since its inception in 2019. The company primarily deals in sourcing heavy machinery components particularly hydraulic rock breakers and parts from suppliers in China, and distributing them across various regions in India. Shri

Akshay admitted to mis-declaration in the import consignment related to the Bill of Entry No. 2282193 dated 26.05.2025. Specifically, he stated that the items comprising hydraulic rock breakers and their parts were incorrectly declared as "Excavator Spare Parts." He accepted that this mis-classification was intended to evade the Anti-Dumping Duty applicable under Notification No. 11/2024 dated 27.06.2024, issued by the Central Board of Indirect Taxes and Customs. He accepted the mis-declaration and expressed his willingness to pay all applicable customs duties, including the Anti-Dumping duty, based on the valuation provided by a government-approved Chartered Engineer. Shri Akshay accepted the evaluated CIF value of Rs. 51,91,430/- determined by the Chartered Engineer and agreed to pay the differential customs duty alongwith anti-dumping duty as applicable.

Further, with respect to another consignment imported by M/s Ignite Infraspares under Bill of Entry No. 2533284 dated 07.06.2025, Shri Akshay stated that the imported goods, i.e., chisels, were correctly described in the Bill of Entry. However, he admitted that there was a mis-declaration with regard to the value of the goods. The importer accepted the CIF value of Rs. 63,55,218/-, as determined by the Chartered Engineer. He also consented to pay the differential customs duty arising from the revised valuation.

3 . 2 Statement of Shri Naveen Prakash, Assistant Manager at M/s Globus Transitos Pvt. Ltd., Delhi was recorded on 15.07.2025 (**RUD No. 5**). During the statement he stated that M/s Globus Transitos Pvt. Ltd. is engaged in freight forwarding and multimodal transport services, providing end-to-end logistics services for import and export consignments. M/s Globus Transitos facilitated logistics services and worked with their associated Customs Broker, M/s Ashapura Logistic Solution, for customs clearance for the consignment imported at Mundra Port. All import related documents, including the commercial invoice, packing list, and Bill of Lading, were provided directly by the importer, Shri Akshay Gopalka (Proprietor of M/s Ignite Infraspares), through email as well as WhatsApp. Based on these documents, a checklist was prepared by the Customs Broker and sent to them for approval of the importer prior to filing of the bill of entry. The bill of entry of said consignment was filed by Customs Broker M/s Ashapura Logistic Solution, for customs clearance at Mundra Port. Shri Naveen Prakash stated that M/s Globus Transitos Pvt. Ltd. had no involvement in the classification of goods or in the preparation or filing of the Bill of Entry of the subject imported goods. The bill of entry was filed by their associated Customs Broker, M/s Ashapura Logistics Solution, based on the import documents provided by the importer. He further stated that the company did not receive any specific instructions from the importer regarding classification or declaration of the imported goods and the company role was limited to facilitating logistics, after customs clearance, as per direction of the importer.

3.3 Statement of Shri Ashish Mishra, G-Card holder and field operations Manager of M/s Ashapura Logistics Solution was recorded on 16.07.2025 (**RUD No. 6**), during which he stated that M/s Ashapura Logistics

Solution, a Customs Broker operating at Mundra Port, that M/s Ashapura Logistics Solution started customs clearing services for M/s Ignite Infraspares from February 2025, based on coordination through their freight forwarder, M/s Globus Transitos Pvt. Ltd. He stated that they had no direct interaction with the importer, and all import related documents including the commercial invoice, packing list, and Bill of Lading were received via e-mail from Shri Naveen Prakash, employee of M/s Globus Transitos. Accordingly, bill of entry no. 2282193 dated 26.05.2025, was filed by M/s Ashapura Logistics Solution, based on the import documents provided by Shri Naveen, which described the goods as "Excavator Spare Parts." A checklist was prepared and sent to Shri Naveen for approval of importer prior to filing the bill of entry. He further stated that he was present during the examination conducted by officers of DRI on 06.06.2025 at Rishi CFS, the goods were found mis declared as 'Hydraulic Rock Breakers and parts'. He further stated that they did not receive any technical specifications or specific classification instructions from the importer or freight forwarder. He further stated that they filed the bills of entry on the basis of the import documents provided by the importer, without any intent to mis-declare the nature or classification of the imported goods.

3.4 Statement of Shri Nigam Chavda, F-Card holder and Proprietor of Customs Broker firm M/s Saarvin Customs Clearance, Munda was recorded on 17.07.2025 (**RUD No. 7**), during which he stated that his firm M/s Saarvin Customs Clearance engaged in customs clearance work at Mundra Port. His firm handled the first import consignment of M/s Ignite Infraspares covered under Bill of Entry No. 2533284 dated 07.06.2025, based on coordination with the freight forwarder, M/s YNS Logistics and Services, Delhi. All communication and documentation including commercial invoice, packing list, and Bill of Lading were received from the forwarder M/s YNS Logistics and Services, via email and WhatsApp. He stated that they had no direct interaction with the importer, and all import related documents including the commercial invoice, packing list, and Bill of Lading were received via e-mail from forwarder M/s YNS Logistics and Services, Delhi. Accordingly, bill of entry no. 2533284 dated 07.06.2025, was filed by M/s Saarvin Customs Clearance, based on the import documents provided by forwarder, which described the goods as "Construction equipments spares; Chisels". A checklist was prepared and sent to forwarder for approval of importer prior to filing the bill of entry. The goods were found to be correctly declared as Construction equipments spares; Chisels, during examination conducted by DRI at M/s All Cargo CFS, Mundra. He further, stated he did not receive any technical specifications or catalogues to assist in classification, and no specific instructions were given regarding declaration or valuation. He further acknowledged the valuation report provided by the Govt. approved chartered engineer and confirmed that the declaration and value of the goods made in the Bill of Entry was based on import documents provided by importer through forwarder.

4. Seizure:

During the course of investigation, it was found that the consignments covered under Bill of Entry No. 2282193 dated 26.05.2025 and Bill of Entry No. 2533284 dated 07.06.2025, imported by M/s Ignite Infraspares, contained mis-declared goods i.e. Hydraulic Rock Breakers and Chisels, instead of the declared items, such as “Excavator Spare Parts,” and “Construction Equipments Spare Parts” which are subject to Anti-Dumping Duty as per Notification No. 11/2024 dated 27.06.2024 issued by Central Board of Indirect Taxes and Customs (CBIC). The importer had not declared these goods correctly and attempted to conceal them under mis-declaration and undervaluation appears to be deliberate, with the intent to mislead Customs authorities, thereby misleading Customs authorities and evading applicable Anti-dumping duty. It appears that the importer knowingly violated customs regulations through mis-declaration and undervaluation. Therefore, the goods were found liable for confiscation under Section 111 of the Customs Act, 1962, the consignment covered under Bill of Entry No. 2282193 dated 26.05.2025 and Bill of Entry No. 2533284 dated 07.06.2025, imported by M/s Ignite Infraspares were seized vide Seizure Memo dated 17.06.2025 (**RUD No. 8**).

5. Valuation Report & Voluntary Duty Payment by the importer:

5.1 The Charter Engineer has submitted evaluated CIF value reports, both dated 17.06.2025 (**RUD No. 9Coll’y**) in respect of the subject goods covered under Bills of Entry No. 2282193 dated 26.05.2025 and 2533284 dated 07.06.2025 respectively, imported by M/s Ignite Infraspares, Faridabad. As per Charter Engineer’s valuation report, it appears that the importer mis-declared the description and value of the goods with the intent to evade Anti-Dumping Duty imposed under Notification No. 11/2024-Cus (ADD) dated 27.06.2024.

5.2 The contents as per evaluated CIF value reports of the above imported consignments are summarized as under:

Table-A: Goods imported vide Bill of Entry No. 2282193 dated 26.05.2025.

BE No. & Date	Type of goods	Ass. Value (USD)	Dollar Rate	Ass. Value (INR)	BCD (7.5%)	SWS (10%)	ADD (162.5%)	Value for IGST	IGST	Total Duty
Declared in Bill of Entry	Declared Goods: Excavator Spare Parts.	20646.5	86.4	1783858	133789	13379	0	1931026	347585	494753
After Re-Valuation	Goods found: Hydraulic Breaker Parts ADD Goods (ADD 162.5%)	56350	86.4	4868640	365148	36515	7911540	13181843	2372732	10685935
	Chisel (Add Goods) (ADD 29.21%)	140	86.4	12096	907	91	3533	16627	2993	7524

	Non ADD Goods	3596	86.4	310694	23302	2330	0	336327	60539	86171
Differential Duty										1,02,84,877/-

Table-B: Goods imported vide Bill of Entry No. 2533284 dated 07.06.2025.

BE No. & Date	Type goods	of Ass. Value (USD)	Dollar Rate	Ass. Value (INR)	BCD (7.5%)	SWS (10%)	ADD (29.21%)	Value for IGST	IGST	Total Duty
Declared in Bill of Entry	Declared Goods: Construction Equipment Spare Parts	42340.15	86.75	3673008	275476	27548	879025	4855056	873910	2055958
After Re-Valuation	Chisel (ADD Goods) (ADD 29.21 %)	70800	86.75	6141900	460643	46064	1794049	8442656	1519678	3820434
	Non ADD Goods	2459	86.75	213318	15999	1600	0	230917	41565	59164
Differential Duty										18,23,640/-

5.3 The above Table A & B presents a comparative summary of the original and re-evaluated CIF values as submitted by the Govt. approved Chartered Engineer. As per valuation report CE/MUN/DRI/-020/2025-26 dated 17.06.2025, for the consignment imported M/s Ignite Infraspares, covered under bill of entry no. 2282193 dated 26.05.2025, the re-evaluated CIF value was Rs. 51,91,430/-, significantly higher than the originally declared value of Rs. 17,83,858/-. Further, based on the re-evaluated CIF value, the total customs duty of the consignment, was found to be Rs. 1,07,79,630 /-, whereas the duty paid by the importer was only Rs. 4,94,753/-. Therefore, total evasion of duty in the subject consignment appeared to be Rs. 1,02,84,877/-.

5.4 Similarly, as per the valuation report CE/MUN/DRI-021/2025-26 dated 17.06.2025 for the consignment imported by M/s Ignite Infraspares, covered under bill of entry no. 2533284 dated 07.06.2025, the re-evaluated CIF value of the goods was Rs. 63,55,218/-, compared to the declared value of Rs. 36,73,008/-. The total customs duty of the consignment, was found to be Rs. 38,79,598/-, while the total duty paid by the importer was Rs. 20,55,958/-. Therefore, total evasion of Customs duty in the subject consignment covered under BE No. 2533284 dated 07.06.2025 appeared to be Rs. 18,23,640/-.

5.5 M/s Ignite Infraspares, vide letter dated 03.07.2025 informed that they have deposited the differential duty amount in respect to the following Bill of Entry: (1) Bill of Entry No. 2282193 dated 26.05.2025; differential duty of Rs. 1,02,94,462/- paid vide transaction ID S27331467 dated 03.07.2025 and (2) Bill of Entry No. 2533284 dated 07.06.2025 differential duty of Rs. 18,23,640/- paid vide transaction ID S27251350 dated 03.07.2025 (**RUD No. 10**). The importer also requested provisional release of the goods. Accordingly, with the approval of the competent authority, the request of the importer was forwarded to the jurisdictional Customs

Authority. As per details available, the goods imported vide Bills of Entry No.2282193 dated 26.05.2025&2533284 dated 07.06.2025, have been granted provisional release by Competent Authority of Jurisdictional Customs Commissionerate.

6. Brief of investigation conducted and liability of imported goods for confiscation:

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6.1 The investigation conducted by the DRI revealed that M/s. Ignite Infraspares was knowingly engaged in mis-declaring goods to evade customs duties. M/s Ignite Infraspares had imported goods under two Bills of Entry No. 2282193 dated 26.05.2025 and 2533284 dated 07.06.2025, initially declared as 'Excavator Spare Parts' and 'Construction Equipments Spare Parts' respectively. However, during the examination, the consignment consignment covered under Bill of Entry No. 2282193 dated 26.05.2025 were found items comprising hydraulic rock breakers and their components, which were mis-declared as "Excavator Spare Parts." The importer admitted that this mis-declaration of classification was intended to evade of Anti-Dumping Duty applicable under Notification No. 11/2024 dated 27.06.2024. The importer accepted full responsibility for the lapse and he also accepted the evaluated CIF value as determined by the government-approved Chartered Engineer. The originally declared assessable value was Rs. 17,83,858/-, attracting customs duties of Rs. 4,94,753/-. The evaluated CIF value submitted by the Charter Engineer was at Rs. 51,91,430/-, resulting in revised customs duties amounting to Rs. 1,07,79,630/-. The Importer has acknowledged the differential duty of Rs. 1,02,84,877/- and paid the same vide challan transaction ID S27331467 dated 03.07.2025.

6.2 Further, consignment covered under Bill of Entry No. 2533284 dated 07.06.2025, importer accepted that the imported items construction equipments spare parts and chisels were accurately declared in the import documentation. However, the goods were mis-declared in terms of valuation. The importer was accepted the valuation submitted by the Chartered Engineer and agreed to pay the applicable duties as per the valuation report. The initially declared assessable value stood at Rs. 36,73,008/-, with customs duties assessed at Rs. 20,55,958/-. The evaluated CIF value was revised to Rs. 63,55,218/, leading to a revised duty amount of Rs. 38,79,598/-. The Importer has acknowledged the differential duty of Rs. 18,23,640/- and paid the same vide challan transaction ID S27251350 dated 03.07.2025.

6.3 The facts discussed above indicate that the consignment imported by M/s Ignite Infraspares under two bills of entry contained Hydraulic Rock Breakers and Parts the same were mis-declared as 'Excavator Spare Parts' and 'Construction Equipments Spare Parts' respectively to evade Anti-dumping Duty applicable under Notification No. 11/2024 dated 27.06.2024 issued by the Central Board of Indirect Taxes and Customs (CBIC). This mis-declaration in classification and undervaluation reflects that the M/s Ignite Infraspares deliberately violated Customs regulations

to mislead customs authorities and evade Anti-Dumping Duty. Therefore, the goods covered under Bill of Entry No. 2282193 dated 26.05.2025 (**Evaluated CIF value of Rs. 51,91,430/- as per valuation report**) are liable for confiscation under Section 111(f), 111 (l) and 111(m) of the Customs Act, 1962. Further, the goods covered 2533284 dated 07.06.2025 (**Evaluated CIF value Rs.63,55,218/- as per valuation report**) imported by M/s Ignite Infraspares are liable for confiscation under Section 111(m) of the Customs Act, 1962.

7. Relevant Legal provisions:

7.1. Anti-Dumping Notification No. 11/2024-Customs (ADD) dated 27.06.2025 - The Central Board of Indirect Taxes and Customs (CBIC), vide Notification No. 11/2024-Customs (ADD) dated 27.06.2025 has been imposed Anti-Dumping Duty on alloy steel chisels/tools and Hydraulic Rock Breakers in fully assembled condition originating from or imported into India from China PR and Korea RP.

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

GOVERNMENT OF INDIA
MINISTRY OF FINANCE
(DEPARTMENT OF REVENUE)

Notification No. 11/2024-Customs (ADD)

New Delhi, the 27th June, 2024

G.S.R. --- (E).- Whereas in the matter of 'alloy steel chisel/ tool and hydraulic rock breaker in fully assembled condition' (hereinafter referred to as the subject goods) falling under chapter headings 84314930 and 84314990 of the First Schedule to the Customs Tariff Act, 1975 (51 of 1975) (hereinafter referred to as the Customs Tariff Act), originating in, or exported from China PR and Korea RP (hereinafter referred to as the subject countries), and imported into India, the designated authority in its final findings vide notification number 6/8/2022-DGTR, dated the 28th March, 2024, published in the Gazette of India, Extraordinary, Part I, Section 1, dated the 28th March, 2024, has come to the conclusion that—

- (i) the subject goods have been exported to India from subject countries below its normal value, thus resulting in dumping of the product;
- (ii) the domestic industry has suffered material injury due to dumping of the subject goods;
- (iii) the material injury has been caused by the dumped imports of the subject goods originating in or exported from the subject countries.

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

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

Table

S No.	Heading	Description of Goods	Country of Origin	Country of Export	Producer	Duty (% of CIF Value in USD)
(1)	(2)	(3)	(4)	(5)	(6)	(7)
1.	84314930 and 84314990	Hydraulic Rock Breakers ⁸¹	China PR	Any country including China PR	Yantai Eddie Precision Machinery Co., Ltd	131.11%
2.	-do-	Alloy Steel Chisels ⁸²	China PR	Any country including China PR	Yantai Eddie Precision Machinery Co., Ltd	29.21 %

3.	-do-	Hydraulic Rock Breakers ⁴¹	China PR	Any country including China PR	NINGBO YINZHOU GET MACHINERY LTD.	26.95%
4.	-do-	Alloy Steel Chisels ⁴²	China PR	Any country including China PR	NINGBO YINZHOU GET MACHINERY LTD.	4.55%
5.	-do-	Hydraulic Rock Breakers ⁴¹	China PR	Any country including China PR	Any producer other than S.No. 1 to 4 above	162.50 %
6.	-do-	Hydraulic Rock Breakers ⁴¹	Any country other than subject countries	China PR	Any producer	162.50 %
7.	-do-	Alloy Steel Chisels ⁴²	China PR	Any country including China PR	Any producer other than S.No. 1 to 4 above	29.21 %
8.	-do-	Alloy Steel Chisels ⁴²	Any country other than subject countries	China PR	Any producer	29.21 %
9.	-do-	Hydraulic Rock Breakers ⁴¹	Korea RP	Any country including Korea RP	Soosan Heavy Industries Co., Ltd.	NIL
10.	-do-	Alloy Steel Chisels ⁴²	Korea RP	Any country including Korea RP	Soosan Heavy Industries Co., Ltd.	NIL
11.	-do-	Hydraulic Rock Breakers ⁴¹	Korea RP	Any country including Korea RP	DAEMO Engineering Co. Ltd.	9.43%
12.	-do-	Alloy Steel Chisels ⁴²	Korea RP	Any country including Korea RP	DAEMO Engineering Co. Ltd.	12.47%

13.	-do-	Hydraulic Rock Breakers ^{#1}	Korea RP	Any country including Korea RP	D and A Heavy Industries Co., Ltd.	Nil
14.	-do-	Alloy Steel Chisels ^{#2}	Korea RP	Any country including Korea RP	D and A Heavy Industries Co., Ltd.	12.47%
15.	-do-	Hydraulic Rock Breakers ^{#1}	Korea RP	Any country including Korea RP	Hyundai Everdigm Corporation	11.91%
16.	-do-	Alloy Steel Chisels ^{#2}	Korea RP	Any country including Korea RP	Hyundai Everdigm Corporation	12.47%
17.	-do-	Hydraulic Rock Breakers ^{#1}	Korea RP	Any country including Korea RP	FEEL INDUSTRIAL ENGINEERING CO. LTD.	8.16%
18.	-do-	Alloy Steel Chisels ^{#2}	Korea RP	Any country including Korea RP	FEEL INDUSTRIAL ENGINEERING CO. LTD.	12.47%
19.	-do-	Hydraulic Rock Breakers ^{#1}	Korea RP	Any country including Korea RP	HANSUNG SPECIAL MACHINERY CO., LTD	52.77%
20.	-do-	Alloy Steel Chisels ^{#2}	Korea RP	Any country including Korea RP	HANSUNG SPECIAL MACHINERY CO., LTD	Nil
21.	-do-	Hydraulic Rock Breakers ^{#1}	Korea RP	Any country including Korea RP	Any producer other than S. No. 9 to 20 above	52.77%
22.	-do-	Hydraulic Rock Breakers ^{#1}	Any country other than subject countries	Korea RP	Any producer	52.77%



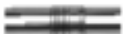
23.	-do-	Alloy Steel Chisels ^{#2}	Korea RP	Any country including Korea RP	Any producer other than S.No. 9 to 20 above	12.47%
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24.	-do-	Alloy Steel Chisels #2	Any country other than subject countries	Korea RP	Any producer	12.47%
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#1

For Hydraulic Rock Breakers:

- a. Hydraulic Rock Breakers are used in construction and mining industry along with Alloy Steel Chisels for carrying out demolition, excavation, mining, concrete and boulder breaking activities. Hydraulic Rock Breakers are imported and sold in fully assembled condition as well as in semi-knocked (SKD) condition and CKD (completely knocked down) condition, wherein different assemblies, sub-assemblies as mentioned in Table D1 below can be imported to form fully assembled hydraulic rock breakers.
- b. The duties mentioned in column 7 of the Duty Table above for fully assembled Hydraulic Rock Breakers shall be applicable to imports of Hydraulic Rock Breakers and the Assemblies/Sub-assemblies mentioned in Table D1 only.
- c. Where Alloy Steel Chisels are imported with Hydraulic Rock Breakers, anti-dumping duties applicable to Alloy Steel Chisels shall be applicable to such Alloy Steel Chisels. Anti-dumping duties for hydraulic rock breakers and its assemblies/sub-assemblies mentioned in Table D1, shall not be made applicable to alloy steel chisels or vice-versa. (Also refer point h. below)
- d. The duties on hydraulic rock breakers shall be applicable only to the following assemblies/sub-assemblies and not to other parts and components of hydraulic rock breakers:

Assemblies/sub-assemblies of hydraulic rock breakers covered under the scope of anti-dumping duties	Pictorial Representation of Component*
a. Front head	
b. Back head	
c. Piston for hydraulic cylinder or rock breaker	

d. Cylinder body or hydraulic unit (Hydraulic body consists of front head, back head, cylinder and piston)	
e. Bracket	
f. Frame	
g. Cylinder for hydraulic rock breaker	

**The photos are for representative purposes only. The form of the actual assemblies/sub-assemblies may vary.*

- e. The recommended duties on assemblies/sub-assemblies shall be applicable on them irrespective of the fact that whether they are imported individually or along with other assemblies/sub-assemblies mentioned in **Table D1** above.
- f. It is to be ensured that exporters do not attempt to evade the recommended duties by physically combining two or more assemblies/sub-assemblies together to establish that they are exporting a different assemblies/sub-assembly other than what has been covered in **Table D1** above. Further, the description of the goods being cleared should be captured adequately in terms of value and unit of measurement.
- g. The duties applicable to hydraulic rock breakers shall not be applicable to any other assemblies/sub-assemblies, part or component or kits which have not been mentioned in Table D1 above.

#2

For Alloy Steel Chisels:

- h. Alloy Steel Chisels are used along with hydraulic rock breakers. They come in various shape, size and the tip of the chisel varies according to the required end use.
- i. Alloy Steel Chisels are also imported by the name of tool, wedge, toil,moil, teeth, tooth, working tool, chisel blunt, hydraulic hammer (tool), breaker tool etc. Where chisels are imported with rock breakers, anti-dumping duties applicable to chisels shall be applicable to such chisels. Anti-dumping duties applicable to alloy steel chisels shall not be made applicable to hydraulic rock breakers or its assemblies/sub-assemblies mentioned in Table D1 above. (Also refer point b above).

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

Explanation. - For the purposes of this notification, -

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

[F. No. CBIC-190354/160/2023-TO(TRU-I)]

(Vikram Vijay Wanere)

Under Secretary to the Government of India

7.2. Relevant Sections of the Customs Act, 1962:

7.2.1: SECTION 111 of the Customs Act, 1962- Confiscation of improperly imported goods, etc.—

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

.....

(f) any dutiable or prohibited goods required to be mentioned under the regulations in an arrival manifest or import manifest or import report which are not so mentioned;

.....

(l) any dutiable or prohibited goods which are not included or are in excess of those included in the entry made under this Act, or in the case of baggage in the declaration made under section 77;

(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;

7.2.2: SECTION 112 of the Customs Act Penalty for improper importation of goods, etc. –

Any person, -

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

(b) who acquires possession of or is in any way concerned in carrying,

removing, depositing, harbouring, keeping, concealing, selling or purchasing, or in any other manner dealing with any goods which he knows or has reason to believe are liable to confiscation under section 111, shall be liable, -

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

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

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

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

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

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

7.2.3: SECTION 114AA. Penalty for use of false and incorrect material. - If a person knowingly or intentionally makes, signs or uses, or causes to be made, signed or used, any declaration, statement or document which is false or incorrect in any material particular, in the transaction of any business for the purposes of this Act, shall be liable to a penalty not exceeding five times the value of goods.

8.Valuation:

8.1 Rejection of transaction value of the imported goods and determination of the value of the import goods:

Since the goods imported by M/s. Ignite Infraspares covered under the subject two consignments imported vide Bills of Entry No. 2282193 dated 26.05.2025 and 2533284 dated 07.06.2025, appeared to be mis-declared and hugely undervalued, which has been accepted by the importer in his

statement and there was reason to believe that the importer has deliberately mis-declared the goods and suppressed the actual value of the import goods, which resulted in short payment of Customs Duty on the same. As such the declared value appears to be not acceptable as transaction value and merits rejection in terms of Section 14 of Customs Act, 1962 read with Rule 12 of Customs Valuation (Determination of Value of Imported Goods) Rules, 2007. The value is required to be re-determined by sequentially proceeding in terms of Rules 4 to 9 of Customs Valuation (Determination of Value of Imported Goods) Rules, 2007. Since exact comparative data in respect of the import goods covered under the subject two consignments are not available in absence of clear descriptions and mis-declaration on the part of the importer, the value of the subject two import consignments cannot be determined as per the provisions of Rule 4 to Rule 8 to the Customs Valuation (Determination of value of Imported goods) Rules, 2007. Since the goods cannot be fully compared with similar/identical imports, their value appears to be determinable under Rule 9 (Residual method) of the Customs Valuation (Determination of Value of Imported Goods) Rules, 2007 read with sub-section (1) of Section 14 of Customs Act, 1962 and on the basis of objective and quantifiable data available in India. The relevant Rules of Customs Valuation (Determination of Value of Imported Goods) Rules, 2007 are reproduced hereunder:-

3. Determination of the method of valuation-

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

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

Provided that -

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

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

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

i. do not substantially affect the value of the goods;

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

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

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

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

(b) In a sale between related persons, the transaction value shall be

accepted, whenever the importer demonstrates that the declared value of the goods being valued, closely approximates to one of the following values ascertained at or about the same time.

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

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

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

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

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

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

4. Transaction value of identical goods. -

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

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

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

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

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

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

Rule 5 (Transaction value of similar goods).-

(1) Subject to the provisions of rule 3, the value of imported goods shall be the transaction value of similar goods sold for export to India and

imported at or about the same time as the goods being valued:

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

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

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

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

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

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

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

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

(2) If neither the imported goods nor identical nor similar imported goods are sold at or about the same time of importation of the goods being valued, the value of imported goods shall, subject otherwise to the provisions of sub-rule (1), be based on the unit price at which the imported goods or identical or similar imported goods are sold in India, at the earliest date after importation but before the expiry of ninety days after such importation.

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

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

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

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

(a) the cost or value of materials and fabrication or other processing

employed in producing the imported goods;

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

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

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

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

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

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

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

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

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

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

(vi) minimum customs values; or

(vii) arbitrary or fictitious values.

Hence, as per Rule 9 above, the value shall be determined using reasonable means consistent with the principles and general provisions of these rules and on the basis of data available in India, therefore, the value of the subject import consignments was determined on the basis of the valuation of the subject consignments submitted by the Chartered Engineer & Govt. Approved Valuer as per the provisions of Section 14 of the Customs Act, 1962 read with the Rule 3 and Rule 9 of the Customs Valuation (Determination of value of Imported goods) Rules, 2007.

8.2. As per the valuation reports CE/MUN/DRI-020/2025-26 and CE/MUN/DRI-021/2025-26, both dated 17.06.2024 and submitted by the Chartered Engineer & Government Approved Valuer, significant mis-declaration and undervaluation was observed in the case of two consignments imported by M/s Ignite Infraspares. In respect of the first consignment, covered under Bill of Entry No. 2282193 dated 26.05.2025,

the CIF value of the consignment was assessed at Rs. 51,91,430/-, whereas the importer had declared a value of only Rs. 17,83,858/-. The total customs duty payable on this consignment was found to be Rs. 1,07,79,630/-, against which the importer paid only Rs. 4,94,753/-, resulting in duty evasion of Rs. 1,02,84,877/-. Similarly, in the case of the second consignment, covered under Bill of Entry No. 2533284 dated 07.06.2025, the value of the consignment was determined to be Rs. 63,55,218/- as against the declared value of Rs. 36,73,008/-. The total duty payable was Rs. 38,79,598/-, whereas only Rs. 20,55,958/- was paid, leading to duty evasion of Rs. 18,23,640/-. These instances indicate deliberate undervaluation of goods and consequent evasion of customs duty, warranting initiation of proceedings under the provisions of the Customs Act, 1962.

9. Confiscation of the goods:

- During the examination, consignment covered under bill of entry no. 2282193 dated 26.05.2025 was found containing undeclared goods i.e. Hydraulic Rock Breakers and parts, instead of declared goods, i.e. Excavator Spare parts, therefore it appeared that those goods of the subject consignment, had been mis-declared in respect of description to evade applicable anti-dumping duty. Furthermore, as per the valuation report CE/MUN/DRI-020/2025-26 dated 17.06.2024 submitted by the Chartered Engineer & Govt. Approved Valuer, value of the subject import consignment is Rs. 51,91,430/-, compared to Rs. 17,83,858/-, declared in the Bill of Entry No. 2282193 dated 26.05.2025, by M/s Ignite Infraspares. Therefore, the said goods are liable for confiscation under the Section 111(f), 111(l) and 111(m) of the Customs Act, 1962.

Similarly, during the examination, consignment covered under bill of entry no. 2533284 dated 07.06.2025 was found mis-declared in terms of value. As per the valuation report CE/MUN/DRI-021/2025-26 dated 17.06.2024 submitted by the Chartered Engineer & Govt. Approved Valuer, value of the subject import consignment is Rs. 63,55,218/-, compared to Rs. 36,73,008/-, declared in the bill of entry no. 2533284 dated 07.06.2025, by M/s Ignite Infraspares. Therefore, the goods of the subject consignment imported vide bill of entry no. 2533284 dated 07.06.2025 were mis-declared by the importer, in terms of value, thus the said goods are liable for confiscation under Section 111(m) of the Customs Act.

10. Duty Calculation and Voluntary Payment:

- **10.1.** As per the valuation reports CE/MUN/DRI-020/2025-26 dated 17.06.2024 submitted by the Chartered Engineer & Govt. Approved Valuer, for the consignment imported by M/s Ignite Infraspares, covered under bill of entry no. 2282193 dated 26.05.2025. The value of the subject consignment is Rs. 51,91,430/-, compared to Rs. 17,83,858/-, declared in the bill of entry no. 2282193 dated 26.05.2025. Further, total

duty on the consignment, was found to be Rs.1,07,79,630/-, while the total duty paid by M/s Ignite Infraspares, in the said consignment was Rs. 4,94,753/-. Therefore, total evasion of duty in the subject consignment is Rs. 1,02,84,877/-.

Similarly, as per the valuation reports CE/MUN/DRI-021/2025-26 dated 17.06.2024 submitted by the Chartered Engineer & Govt. Approved Valuer, for the consignment imported by M/s Ignite Infraspares, covered under bill of entry no. 2533284 dated 07.06.2025. The value of the subject consignment is Rs. 63,55,218/-, compared to Rs. 36,73,008/-, declared in the bill of entry no. 2533284 dated 07.06.2025. Further, total duty on the consignment, was found to be Rs. 38,79,598/-, while the total duty paid by M/s Ignite Infraspares, in the said consignment was Rs. 20,55,958/-. Therefore, total evasion of duty in the subject consignment is Rs. 18,23,640/-.

10.2. M/s. Ignite Infraspares, vide letter dated 03.07.2025 informed that they have deposited the differential duty amount in respect to the following Bill of Entry: (1) Bill of Entry No. 2282193 dated 26.05.2025; differential duty of Rs. 1,02,84,462/- paid vide challan transaction ID S27331467 dated 03.07.2025 (paid Rs. 1,02,94,462/- against differential duty of Rs. 1,02,84,462/-) and (2) Bill of Entry No. 2533284 dated 07.06.2025 differential duty of Rs. 18,23,640/- paid vide challan transaction ID S27251350 dated 03.07.2025.

11. Roles of persons/firms involved:

Role of the importer M/s Ignite Infraspares, Faridabad (IEC CBTPG6547A):

During the investigation conducted by the DRI revealed that M/s Ignite Infraspares had imported goods under two Bills of Entry No. 2282193 dated 26.05.2025 and 2533284 dated 07.06.2025, initially declared as 'Excavator Spare Parts' and 'Construction Equipments Spare Parts' respectively. However, during the examination, the consignment covered under Bill of Entry No. 2282193 dated 26.05.2025 were found items comprising 'hydraulic rock breakers and their parts' covered under Anti-Dumping Duty Notification No. 11/2024-Cus. (ADD) dated 27.06.2024 issued by CBIC, which were mis-declared as "Excavator Spare Parts." The importer admitted that this mis-declaration was intended to evade of Anti-Dumping Duty applicable under aforementioned Notification No. 11/2024 dated 27.06.2024 issued by CBIC. Further, he accepted full responsibility of mis-declaration and agreed to pay the applicable duties as per the re-evaluated CIF value as determined by the government-approved Chartered Engineer. The value of the subject consignment ascertained is Rs. 51,91,430/-, compared to Rs. 17,83,858/-, declared in the bill of entry no. 2282193 dated 26.05.2025. Further, total duty on the consignment, was found to be Rs. 1,07,79,630/-, while the total duty paid by M/s Ignite Infraspares, in the said consignment was Rs. 4,94,753/-. Therefore, total evasion of duty in the subject consignment is Rs. 1,02,84,877/-. Therefore, the said goods are liable to be confiscated under the Section 111(f), 111(l)

and 111(m) of the Customs Act, 1962.

Further, consignment covered under Bill of Entry No. 2533284 dated 07.06.2025, importer accepted that the imported items construction equipments spare parts and chisels were accurately declared in the import documentation, however the same was mis-declared in terms of value. The importer accepted the valuation submitted by the Chartered Engineer and agreed to pay the applicable duties as per the valuation report. The value of the subject consignment ascertained is Rs. 63,55,218/-, compared to Rs. 36,73,008/-, declared in the bill of entry no. 2533284 dated 07.06.2025. Further, total duty on the consignment, was found to be Rs. 38,79,598/-, while the total duty paid by M/s Ignite Infraspres, in the said consignment was Rs. 20,55,958/-. Therefore, total evasion of duty in the subject consignment is Rs. 18,23,640/-. Therefore, the goods of the subject consignment were mis-declared by the importer, in terms of value, thus the said goods are liable for confiscation under Section 111(m) of the Customs Act 1962. During the investigation, it was noticed that Shri Akshay Gopalka, Proprietor of M/s Ignite Infraspres played a pivotal role in the deliberate attempt to evade the customs duty, primarily due to its involvement in the misdeclaration and fraudulent activities surrounding the importation of goods under two Bills of Entry No. 2282193 dated 26.05.2025 and 2533284 dated 07.06.2025. Shri Akshay Gopalka, Proprietor of M/s Ignite Infraspres is responsible for the incorrect declaration of the consignments, which resulted in the evasion of customs duty, and liability. Shri Akshay Gopalka knowingly filing incorrect declarations rendered the goods imported vide Bill of Entry No. 2282193 dated 26.05.2025 liable for confiscation under the Section 111(f), 111(l) and 111(m) of the Customs Act, 1962 and goods imported vide bill of entry no. 2533284 dated 07.06.2025 liable for confiscation under Section 111(m) of the Customs Act. Therefore, by the acts of omissions and commissions as discussed above, M/s Ignite Infraspres (Proprietor Shri Akshay Gopalka) has made himself liable for penalty under **Section 112(a)** and **Section 112(b)** of the Customs Act, 1962. Given that Shri Akshay Gopalka knowingly prepared, signed, and utilized forged and materially false declaration to facilitate duty evasion, he is also liable for penalty under Sections 114AA of the Customs Act, 1962.

1 2 . Now therefore, M/s. Ignite Infraspres (Proprietor Shri Akshay Gopalka) (IEC No. CBTPG6547A), located at E-7/8, SGM Nagar, Faridabad, Haryana-121001, are hereby called upon to show cause to the Additional Commissioner of Customs, Customs House, Mundra having office situated at office of the Customs House Mundra, 5B, Port User Building, Adani Ports & SEZ, Mundra, Kutch, Gujarat – 370421 (India), within 30 days from the receipt of the show cause notice as to why:

(i) The goods covered under Bill of Entry No. 2282193 dated 26.05.2025, declared to contain “Excavator Parts”, and found to actually contain, undeclared goods i.e. Hydraulic Rock Breakers and parts instead of declared goods, should not be confiscated under Section 111(f), 111(l) & 111(m) of the Customs Act, 1962.

(ii) The value of the goods covered under the Bill of Entry No. 2282193 dated 26.05.2025, declared as Rs. 17,83,858/-, should not be rejected and the value of the said goods should not be re-determined as Rs. 51,91,430/-.

(iii) The assessment of Bill of Entry No. 2282193 dated 26.05.2025 should not be done as per details mentioned in **Table-A** above to ascertain correct duty and amount deposited Rs. 1,02,94,462/- be appropriated against differential duty.

(iv) The goods covered under Bill of Entry No. No. 2533284 dated 07.06.2025, should not be confiscated under Section 111(m) of the Customs Act, 1962.

(v) The value of the goods covered under the Bill of Entry No. 2533284 dated 07.06.2025, declared as Rs. 36,73,008/-, should not be rejected and the value of the said goods should not be re-determined as Rs. 63,55,2018/-.

(vi) The assessment of Bill of Entry No. 2533284 dated 07.06.2025 should not be done as per details mentioned in **Table-B** above to ascertain correct duty and amount deposited Rs. 18,23,640/- be appropriated against differential duty.

(vii) Penalty should not be imposed upon them under **Section 112(a), Section 112(b) and Section 114AA** of the Customs Act, 1962, separately.

13. Noticees are required to submit a written reply to the Adjudicating Authority within 30 days from the date of receipt of this notice. In their written reply, the noticees may also indicate as to whether they would like to be heard in person. In case, no reply is received within the time limit stipulated above or any further time which may be granted and/or if nobody appears for personal hearing when the case is posted for the same, the case will be decided ex-parte on the basis of evidence on record and without any further reference to the noticee.

14. All the relied upon documents as enlisted in '**Annexure-R**' to this notice are enclosed.

15. This Show Cause Notice is issued without prejudice to any other actions that may be taken against the persons involved in the subject case, under the provisions of the Customs Act, 1962 or any other Allied Acts for the time being in force. The department reserves its right to issue addendum/ corrigendum to show cause notice or to make any additions, deletions amendments or supplements to this notice, if any, at a later stage. The department also reserves its right to issue separate Notice/s for other Noticees, offences etc. related to the above case, if warranted.

Dipak Zala,

Additional Commissioner of
Customs,

Custom House, Mundra.

By Speed Post/Regd. Post/E-mail/Hand Delivery

List of Noticee:

1. M/s. Ignite Infraspares,
E-7/8, SGM Nagar,
Faridabad, Haryana-121001.
(e - m a i l : **akshy gopalka@gmail.com/**
akshaygopalka45@gmail.com)

Copy to:

1. The Additional Director General, DRI, Gandhidham (Kutch).
2. The DC/AC, EDI, Mundra Customs.
3. Guard File.

Annexure-R- List of Relied upon Documents

RUD No.	Details of the RUD	No. of Pages
RUD No. 1	Bills Entry No. 2282193 dated 26.05.2025 and 2533284 dated 07.06.2025 Coll'y	37
RUD No. 2	Panchnama dated 06.06.2025 drawn at M/s Hind Terminals Pvt. Ltd., (Rishi-CFS), Mundra	16
RUD No. 3	Panchnama dated 12.06.2025 drawn at M/s All Cargo Terminals Limited (All Cargo CFS), Mundra	15
RUD No. 4	Statements of Shri Akshay Gopalka, Proprietor of M/s Ignite Infraspares, recorded u/s 108 of the Customs Act, 1962 on 27.06.2025	5
RUD No. 5	Statement of Shri Naveen Prakash, Assistant Manager at M/s Globus Transitos Pvt. Ltd., Delhi recorded u/s 108 of the Customs Act, 1962 on 15.07.2025	3
RUD No. 6	Statement of Shri Ashish Mishra, G-Card holder and field operations Manager of M/s Ashapura Logistics Solution, recorded u/s 108 of the Customs Act, 1962 on 16.07.2025	3

RUD No. 7	Statement of Shri Nigam Chavda, F-Card holder and Proprietor of Customs Broker firm M/s Saarvin Customs Clearance, Munda, recorded u/s 108 of the Customs Act, 1962 on 17.07.2025	3
RUD No. 8	Seizure Memo dated 17.06.2025	2
RUD No. 9 Coll'y	02 CIF value reports CE/MUN/DRI/-020/2025-26 & CE/MUN/DRI/-021/2025-26 evaluated by the Charter Engineer, both dated 17.06.2025 in respect of the subject goods covered under Bills of Entry No. 2282193 dated 26.05.2025 and 2533284 dated 07.06.2025	11
RUD No. 10 Coll'y	Copy of payment of differential duty of Rs. 1,02,94,462/- paid vide transaction ID S27331467 dated 03.07.2025 and payment of differential duty of Rs. 18,23,640/- paid vide transaction ID S27251350 dated 03.07.2025	4