कार्यालय: प्रधान आयुक्त सीमा शुल्क, मुन्द्रा,
सीमा शुल्क भवन, मुन्द्रा बंदरगाह, कच्छ, गुजरात- **370421**
OFFICE OF THE PRINCIPAL COMMISSIONER/COMMISSIONER OF CUSTOMS, CUSTOM HOUSE, MUNDRA PORT, KUTCH, GUJARAT-370421
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F.No. GEN/ADJ/COMM/445/2026-Adjn
SCN No.: 33/2026-27/COMM/N.S./Adjn/MCH

SHOW CAUSE NOTICE

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

Whereas it appeared that:

M/s. SIYARAM EARTHMOVERS PRIVATE LIMITED (**IEC: ABKCS0369Q**), having its registered office at F/201, 2nd Floor, Sonam Srivilas, Adeshwar Road, New Golden Nest Phase-15, Sai Furniture, Mira Road (East), Mira Bhayandar, Thane, Maharashtra-401105 (hereinafter referred to as *"M/s Siyaram Earthmovers Pvt. Ltd."* or *"the Importer"*), imported goods vide **Bill of Entry No. 3865062 dated 13.08.2025** (**RUD-01**) at Mundra Port.

Intelligence gathered by the Directorate of Revenue Intelligence (DRI) indicated that the aforesaid consignment imported by M/s Siyaram Earthmovers Pvt. Ltd., lying at Mundra Port and declared as **"Hydraulic Rock Breaker Spare Parts"** under **CTH 84314990**, was **mis-declared with respect to the Country of Origin** with the intent to **evade payment of Anti-Dumping Duty**, as leviable under **Notification No. 11/2024-Cus. (ADD) dated 27.06.2024**, issued by **CBIC**.

Details of the said consignment are as under:

Table-I

Sr. No.	Bill of Entry No. and Date	Container No.	SUPPLIERNAME	Goods declared as
1.	3865062 dated 13.08.2025	MSKU2760311	SUNY INDUSTRIAL (MALAYSIA) SDN BHD	Hydraulic Rock Breaker Spare Parts

2. Search Proceedings:

2.1 Acting upon the above intelligence, the officers of DRI conducted a search Proceedings on 21.08.2025 **(RUD-02)** at the premises of the importer located at Ground floor, G-12, Karnavati Estate, Sanand Sarkhej Road, Sarkhej, Ahmedabad-382210, under Panchnama dated 21.08.2025. During search proceedings 30 large wooden boxes were found containing breaker machines along with accessories. These breakers were found bearing the marking “Rockhard SB-43”. Further, examination of the storage area revealed the presence of other parts of earthmoving machinery, identified as “Fronthead”, of different sizes and bearing different marking numbers. On being asked, Shri Udit Sharma, Manager of M/s Siyaram Earthmovers Private Limited, informed the officers that the said parts known as “Fronthead” which have a logo **“CYU”** embossed on it, and that each part carried an individual identification/marking number.

2.2 On the request of the officers, Shri Udit submitted a detailed list of all such parts bearing the **“CYU” logo** along with their respective marking details, which was taken on record as Annexure-A, duly signed by him. The officers also photographed various Fronthead parts bearing the “CYU” logo and markings, and the said photographs were taken on record as part of the search proceedings. Further, several wooden boxes found, which contained *“pistons of different sizes”*, used as parts of breaker machines. The wooden boxes were observed to bear Chinese markings.

2.3 On further inquiry regarding the source of the said goods, Shri Udit stated that the aforesaid pistons had been received from M/s Siyaram Earthmovers Private Limited, Mumbai, having GSTIN 27ABKCS0369Q1ZJ, vide Invoice No. SEPL/25-26/01033 dated 19.08.2025. On being specifically asked about the import of the said goods, Shri Udit informed the officers, that the goods covered under the above invoice had been imported by the Mumbai office of M/s Siyaram Earthmovers Private Limited from China. However, when asked to produce the corresponding Bill(s) of Entry, Shri Udit stated that he had only received a copy of the invoice through Whatsapp, and that all import-related work is handled exclusively by the Mumbai office, under the supervision of Shri Vishal Sharma, Director of M/s Siyaram Earthmovers Private Limited.

2.4 Shri Udit further stated that M/s Siyaram Earthmovers Private Limited is engaged in the business of wholesale trading of earthmoving and excavator machine parts, and that the firm imports goods from China and supplies them in the Indian domestic market. He also stated that Shri Vishal Sharma personally handles import-related activities and frequently visits Chinese suppliers in connection with such imports.

2.5 During the course of investigation, it was revealed that the goods found during the search at the Ahmedabad unit of M/s Siyaram Earthmovers Private Limited (GSTIN 24ABKCS0369Q1ZP) had been received from the Mumbai unit of the same company, bearing GSTIN 27ABKCS0369Q1ZJ, vide Invoice No. SEPL/25-26/01033 dated 19.08.2025. Further scrutiny of import records established that the said goods were originally imported by M/s Siyaram Earthmovers Private Limited, Mumbai vide Bill of Entry No. 3719425 dated 06.08.2025, on the basis of Invoice No. MA20250107 dated 18.06.2025 issued by M/s Suny Industrial (Malaysia) SDN BHD to M/s Siyaram Earthmovers Private Limited, Mumbai. The documentary linkage between the imported goods and the goods found during the search is evidenced by the above Bills of Entry and both the invoices, collectively relied upon as **RUD-3 (Coll'y).**

3. <u>Details of Examination conducted:</u>

3.1 Acting upon the intelligence, the consignments imported by M/s Siyaram Earthmovers Pvt. Ltd., covered under Bill of Entry No. 3865062 dated 13.08.2025was put on hold on 14.08.2025,for examination by the DRI. The consignment imported vide container no. MSKU2760311 covered under Bill of Entry No. 3865062 dated 13.08.2025 was examined by the DRI officers, under Panchnama dated 28.08.2025 drawn at M/s Mundhra CFS Pvt. Ltd., CFS Road, Mundra **(RUD-04).**During the examination, the consignment was found to contain various types of machinery parts which appeared to be Hydraulic Rock Breaker Parts.

4. <u>During the course of investigation, statements of concerned persons were recorded under Section 108 of the Customs Act, 1962 as given below:</u>

4.1 Statement of Shri Vishal Sharma, Director of M/s Siyaram Earthmovers Private Limited, was voluntarily recorded under Section 108 of the Customs Act, 1962 on 14.10.2025 (RUD-05), wherein he inter-alia stated that.

4.1.1 During the statement Shri Vishal Sharma stated that he is the sole working Director of the company and is fully responsible for placing orders with overseas suppliers, procurement, imports, sales, and financial matters of the firm. He confirmed that the company is engaged in the import and trading of earthmoving and excavator spare parts**,** including Hydraulic Rock Breakers and their parts, since January 2023.

4.1.2 Shri Vishal Sharma stated that since inception, the company had been importing goods mainly from '**China'**, from suppliers including "*M/s Ningbo Leiyang Industrial Technology Co. Ltd., M/s Ningbo Chengyu Construction Machinery Co. Ltd. (CYU)"* and other Chinese entities. He further admitted that from May 2025 onwards, the company started importing goods routed through '**Malaysia'**, specifically from M/s Suny Industrial (Malaysia) SDN BHD, and that three consignments had been imported through Mundra Port, under Bills of Entry No. 3865062 dated 13.08.2025, 3719425 dated 06.08.2025 and 2025733 dated 13.05.2025.

4.1.3 During examination of the facts, Shri Vishal Sharma made a categorical admission that although the goods were declared as originating from Malaysia, the actual manufacturing of the goods was carried out in China. He admitted that:

- M/s Suny Industrial (Malaysia) SDN BHD **is not a manufacturer**, but merely a forwarder/trader entity;
- The goods were **manufactured in China**, coordinated by Ms. Nancy of M/s Ningbo Chengyu Construction Machinery Co. Ltd., China;
- The goods were physically loaded from Ningbo Port, China, and only routed through Malaysia for export;

- The Malaysian entity facilitated logistics and documentation, including routing through Malaysian freight forwarders.

4.1.4 Shri Vishal Sharma further admitted that he was **fully aware** that the goods imported through Malaysia were of **Chinese Origin**, and that the routing through Malaysia was adopted due to market competition and prevailing industry practice. He also admitted to having **deleted Whatsapp chats** with the Chinese supplier after initiation of the DRI investigation.

4.1.5 He acknowledged that **Hydraulic Rock Breaker Parts manufactured in China**, even when exported from third countries such as Malaysia, are **liable to Anti-Dumping Duty under Notification No. 11/2024-Cus (ADD) dated 27.06.2024**. He admitted that **no Anti-Dumping Duty was paid** on the subject consignments, imported through Mundra Port, under Bills of Entry No. 3865062 dated 13.08.2025, 3719425 dated 06.08.2025 and 2025733 dated 13.05.2025, despite knowledge of the said notification and agreed that the goods were **liable for Anti-Dumping Duty**. He further expressed willingness to **pay the differential duty voluntarily**.

4.1.6 The statement thus clearly establishes that M/s Siyaram Earthmovers Private Limited knowingly and deliberately mis-declared the Country of Origin of imported goods, routing goods of Chinese origin through Malaysia, with the intent to evade payment of applicable Anti-Dumping Duty, in contravention of the provisions of the Customs Act, 1962.

4.2 Statement of Shri Aritra Ghosh, Deputy Branch Manager of M/s Care Container Lines Pvt. Ltd., the Customs Broker engaged by M/s Siyaram Earthmovers Private Limited, was voluntarily recorded under Section 108 of the Customs Act, 1962 on 10.11.2025 (RUD-06).

4.2.1 During the statement Shri Aritra Ghosh stated that M/s Care Container Lines Pvt. Ltd. has been handling import consignments of M/s Siyaram Earthmovers Private Limited since May 2025, and that the consignment covered under Bill of Entry 3865062 dated 13.08.2025 was the third import shipment of the importer handled by their company. He confirmed that the Bills of Entry, including the subject Bill of Entry No. 3865062 dated 13.08.2025 and Bill of Entry No. 3719425 dated 06.08.2025, were filed by their firm solely on the basis of import documents provided by the importer, namely commercial invoice, packing list, Bill of Lading, and Certificate of Origin.

4.2.2 He stated that the import documents were received directly from Shri Vishal Sharma, Director of M/s Siyaram Earthmovers Private Limited, through email and Whatsapp, and that a checklist for the Bill of Entry was prepared and shared with the importer for approval prior to filing, which was approved by the importer. He further stated that no technical catalogues, specifications, or photographs of the goods were provided by the importer, and that the Customs Broker did not have any direct communication with the overseas suppliers.

4.2.3 Shri Aritra Ghosh stated that their firm had verified the KYC documents and office premises of the importer before undertaking customs clearance work. He further stated that while they were aware of the Anti-Dumping Notification No. 11/2024-Cus. (ADD) dated 27.06.2024; their customs team had raised a query with the importer regarding applicability of Anti-Dumping Duty at the time of filing the first Bill of Entry. In response, Shri Vishal Sharma informed them that the goods were imported from Malaysia and that a Certificate of Origin issued by the Malaysian Chamber of Commerce was submitted. Based on such representation and documents furnished by the importer, the Bills of Entry were filed.

4.2.4 He categorically stated that the Customs Broker was not aware of the actual Chinese origin of the goods, nor was the firm aware that M/s Suny Industrial (Malaysia) SDN BHD was acting merely as a forwarding entity for goods manufactured in China. He further stated that the importer had specifically instructed that no duty benefit or concession was to be claimed on the basis of the Country-of-Origin Certificate. He also confirmed that after filing of the Bills of Entry, Shri Vishal Sharma informed the Customs Broker about the DRI search proceedings and instructed them not to pay customs duty for the subject consignment. The Customs Broker's representative was present during the examination of goods conducted by DRI at Mundhra CFS on 28.08.2025.

4.2.5 The statement of the Customs Broker thus establishes that the mis-declaration of Country of Origin emanated solely from the importer, and that the Customs Broker had filed the Bills of Entry in good faith, based strictly on documents and declarations provided by the importer, without any independent knowledge of the actual country of origin of the goods.

5. Seizure:

5.1 On the basis of specific intelligence and investigation conducted by the Directorate of Revenue Intelligence (DRI), Gandhidham Regional Unit, it was found that M/s Siyaram Earthmovers Private Limited had imported Hydraulic Breakers and their parts by mis-declaring the Country of Origin with the intent to evade Anti-Dumping Duty leviable under Notification No. 11/2024-Cus. (ADD) dated 27.06.2024.Accordingly, two Seizure Memos, both dated 15.10.2025, were issued, under Section 110 of the Customs Act, 1962, on the basis of reasonable belief that the goods were liable to confiscation under Section **111(m)** of the Customs Act, 1962.

5.2 The first seizure memorandum dated 15.10.2025 **(RUD-07)** pertains to the goods covered under Bill of Entry No. 3865062 dated 13.08.2025, filed at Mundra Port through M/s Care Container Lines Pvt. Ltd. on behalf of the importer. The goods were examined under Panchnama dated 28.08.2025 drawn at M/s Mundhra CFS Pvt. Ltd., Mundra, wherein it was revealed by the investigation that the goods, though declared as originating from **Malaysia**, were **actually of Chinese Origin.** Based on the said findings, the goods were placed under seizure under Section 110 of the Customs Act, 1962.

5.3 The second seizure memorandum dated 15.10.2025 **(RUD-08)** pertains to the goods covered under Bill of Entry No. 3719425 dated 06.08.2025, which were examined under Panchnama dated 21.08.2025 drawn at the Ahmedabad premises of the importer, and detained vide Detention Memo dated 21.08.2025. The investigation revealed that the goods were **actually of Chinese Origin but falsely declared as originating from Malaysia**, with the intention to evade Anti-Dumping Duty. Consequently, the said goods were also placed under seizure under Section 110 of the Customs Act, 1962.

6. Findings of the Investigation Conducted:

6.1 Based on specific intelligence, the Directorate of Revenue Intelligence (DRI), Gandhidham Regional Unit initiated an investigation into imports of Hydraulic Rock

Breakers and their spare parts by M/s Siyaram Earthmovers Private Limited (IEC: ABKCS0369Q), on suspicion of mis-declaration of Country of Origin to evade Anti-Dumping Duty (ADD) leviable under Notification No. 11/2024-Cus. (ADD) dated 27.06.2024. The intelligence indicated that goods declared as originating from Malaysia were actually **of Chinese Origin** and routed through Malaysia to avoid payment of ADD. Acting on this intelligence, the consignment covered under Bill of Entry No. 3865062 dated 13.08.2025, imported at Mundra Port, was placed on hold for detailed examination.

6.2 Examination of the said consignment was conducted on 28.08.2025 at M/s. Mundhra CFS Pvt. Ltd., Mundra. The examination revealed Hydraulic Rock Breaker machines and spare parts packed in wooden boxes, bearing multiple serial numbers and markings with characteristics indicative of Chinese origin. The examination findings were recorded under a Panchnama dated 28.08.2025 along with photographic evidence.

6.3 Parallelly, on 21.08.2025, search proceedings were conducted at the Ahmedabad premises of the importer, wherein substantial quantities of Hydraulic Breakers, accessories, Front Head parts bearing the ***"CYU"*** logo, and pistons of various sizes bearing Chinese markings were recovered.

6.4 Further, investigation revealed that the logo ***"CYU"*** found on the Hydraulic Breaker Parts is registered in the name of a Chinese company, namely **M/s Ningbo Chengyu Construction Machinery Co., Ltd., China**. This was ascertained from the information available on the website **www.registrationchina.com**, *wherein the trademark search for "CYU"* indicates that the said mark pertains to **M/s Ningbo Chengyu Construction Machinery Co., Ltd., China**, which is also known by the name "CYU" **(RUD-9)**.

6.5 The investigation was conclusively corroborated by the voluntary statement of Shri Vishal Sharma, Director of M/s Siyaram Earthmovers Private Limited, recorded under Section 108 of the Customs Act, 1962 on 14.10.2025. Shri Vishal Sharma admitted that the goods declared as originating from Malaysia were actually of Chinese Origin, that M/s Suny Industrial (Malaysia) SDN BHD was merely a forwarding entity, and that the goods were loaded from Ningbo Port, China and routed through Malaysia.

He further admitted awareness of the applicability of ADD on such goods and acknowledged that the routing through Malaysia was adopted knowingly due to market competition.

6.6 **<u>Further it is pertinent to mention that:</u>**

6.6.1 During the course of further investigation in **an identical case involving M/s Mansi Equipments,** which is also being parallelly investigated by DRI, wherein **M/s Suny Industrial (Malaysia) SDN BHD** was found to be the **common overseas supplier**, crucial corroborative evidences were unearthed which further establishes the modus operandi adopted in the present case also.

6.6.2 In the course of the said parallel investigation, **03 sets of parallel invoices**, having **Invoice Nos. MA202500018 dated 21.01.2025, MA202500019 dated 21.01.2025 and MA202500088 dated 29.05.2025**, each consisting of **two corresponding invoices**, which were recovered from the **official e-mail ID of M/s Mansi Equipments** and are relied upon as (**RUD-10, Coll'y).** In each set, one invoice had been issued by **M/s Ningbo Eagle King IMP & EXP Co. Ltd., China**, the actual supplier of the goods, to **M/s Suny Industrial (Malaysia) SDN BHD, Malaysia**, while a corresponding invoice for the **very same goods** had been issued by **M/s Suny Industrial (Malaysia) SDN BHD** to **M/s Mansi Equipments**.

6.6.3 A comparative examination of the said invoices revealed that both invoices in each set were **identical in format, description of goods, quantity, unit price, total value, invoice number and date**, thereby clearly establishing a **back-to-back invoicing arrangement**. The **only material difference** observed between the two invoices was the **change in the name of the supplier and the declared country of origin**, with the goods being shown as supplied from **Malaysia** instead of **China**. These facts conclusively demonstrate that the Malaysian entity functioned merely as an intermediary for routing the goods and masking the **true Chinese origin** of the goods.

6.6.4 Further, during the course of investigation, the voluntary statement of Shri Murali Rangarajan, Director and F-Card Holder of M/s Rector Logistics Pvt. Ltd., Customs Broker for M/s Mansi Equipments and M/s Mahaveer Distributors, was recorded under Section 108 of the Customs Act, 1962 on 29.12.2025 **(RUD-11)**. In his statement, Shri Murali Rangarajan admitted that he had received **two sets of parallel invoices**, having **Invoice Nos. MA202500018 dated 21.01.2025 and MA202500019 dated 21.01.2025**, in respect of two consignments covered under **Bill of Entry Nos. 8581840 dated 26.02.2025 and 8581947 dated 26.02.2025**, respectively. Each set comprised **two invoices**—the first invoice issued by **M/s Ningbo Eagle King IMP & EXP CO. LTD., China** to **M/s Suny Industrial (Malaysia) SDN BHD**, and the second invoice issued by **M/s Suny Industrial (Malaysia) SDN BHD** to **M/s Mansi Equipments**. He further stated that the said parallel invoices were received by him from the forwarding firm **M/s Freyer International Logistics Freight Ltd.**, and that upon noticing invoices issued by the Chinese supplier, he had raised a query regarding the same. Thereafter, **M/s Freyer International Logistics Freight Ltd. forwarded revised documents** issued by the Malaysian supplier, on the basis of which **Bills of Entry No. 8581840 dated 26.02.2025 and 8581947 dated 26.02.2025** were filed by **M/s Rector Logistics Pvt. Ltd**. The copies of the said parallel invoices were submitted by Shri Murali Rangarajan during the course of investigation and were duly signed by him in confirmation of their receipt.

6.6.5 Further, during the course of investigation, some **insurance certificates (RUD-12)** pertaining to the said consignments were also recovered, which revealed that the **insurance coverage had been issued from China** in respect of the goods imported. Additionally, a copy of a blank Certificate of Origin (COO) **(RUD-13)** purportedly issued by the Malaysian Chamber of Commerce was recovered from the official e-mail ID of M/s Mansi Equipments. Although the said copy of the COO contained the printed logo and seal of the Malaysian Chamber of Commerce, Malaysia, it did not bear any signature or authentication by the issuing authority.

6.6.6 The recovery of such an unsigned and unauthenticated COO indicates that the supplier was arranging fabricated/forged Certificates of Origin to falsely declare the goods as being of Malaysian Origin. The issuance of insurance documents from China, coupled with the existence of parallel invoices, conclusively establishes that the goods were **of Chinese Origin** and that **China was the true country of**

origin of the goods imported from M/s Suny Industrial (Malaysia) SDN BHD, Malaysia, contrary to the declarations made at the time of import.

6.6.7 The existence of parallel back-to-back invoices (China → Malaysia → India), recovered in the identical case of M/s Mansi Equipments involving the same overseas entity M/s Suny Industrial (Malaysia) SDN BHD, coupled with insurance certificates issued from China, clearly establishes a deliberate and well-orchestrated scheme to conceal the true country of origin of the goods. The recovery of two sets of invoices—one issued by the Chinese Supplier to the Malaysian entity and another issued by the Malaysian entity to the Indian importer, both being identical in format, description, quantity, invoice no., date and value—cannot be attributed to inadvertence or clerical error. Rather, it evidences a conscious and intentional design to interpose a Malaysian entity solely for the purpose of mis-declaring the Country of Origin.

6.6.8 Also, during the statement of Shri Sanjay Vedprakash Agrawal, Proprietor of M/s Mansi Equipments recorded on 03.09.2025 **(RUD-14)**, he admitted in respect of imports made from M/s Suny Industrial (Malaysia) SDN BHD, Malaysia,***"All goods imported through Malaysia by M/s Mansi Equipments are of China origin."***Shri Agrawal admitted that the routing goods through Malaysia was adopted specifically due to Anti-Dumping Duty concerns and the mis-declaration of Country of Origin was done to avoid payment of Anti-Dumping Duty.

6.6.9 During the parallel investigation in the case of M/s. Mahaveer Distributors, wherein the supplier i.e. M/s Suny Industrial (Malaysia) SDN BHD, Malaysia is common, Statement of Shri Rajiv Hosamane Jayaprakash (Partner of M/s Mahaveer Distributors) was recorded on 15.09.2025 **(RUD-15),** wherein he stated that he has been importing Hydraulic Rock Breakers from China for several years through a **China-based agent Ms. Nancy**, whom he met during Bauma Shanghai Expo, and that she regularly coordinated imports of Hydraulic Breakers for Indian customers. He further admitted that Ms. Nancy represented herself as an agent of M/s Suny Industrial (Malaysia) SDN BHD, and assured him that she would arrange all import documents including Invoice, Packing List, Bill of Lading and Certificate of Origin from Malaysia. Shri Rajiv Hosamane admitted that his firm imported Hydraulic Breakers from M/s Suny Industrial (Malaysia) SDN BHD, based on coordination with Ms. Nancy, and that the documents were arranged through her.

6.6.10 Also, during the course of investigation in an **identical case involving M/s Rahul Mining**, which is also being **parallelly investigated by the Directorate of Revenue Intelligence**, and wherein **M/s Suny Industrial (Malaysia) SDN BHD** was found to be the **common overseas supplier**, crucial corroborative evidence was unearthed in the form of **WhatsApp chats** recovered under **Panchnama dated 13.08.2025** drawn at the premises of **M/s Rahul Mining, Udaipur**. These chats were exchanged between **Shri Vikram Parmar**, Proprietor of M/s Rahul Mining, and **Ms. Nancy**, who was identified by Shri Vikram Parmar in his voluntary statement recorded under Section 108 of the Customs Act, 1962 on **20.08.2025**, as a **sales representative of the Chinese supplier**.

- On examination of the said Whatsapp chats, it was observed that Shri Vikram Parmar, while negotiating prices, stated that he required the **"best price like Vishal of Siyaram"**, to which Ms. Nancy replied, **"Sure dear"**, *thereby clearly indicating that* ***Shri Vishal Sharma, Director of M/s Siyaram Earthmovers Private Limited****, was also dealing with the* ***same Chinese supplier*** *for procurement of goods routed through Malaysia.* Further, when Shri Vikram Parmar enquired whether **"Mr. Tony is your boss"**, Ms. Nancy replied **"Tommy"**, thereby corroborating the identity of the controlling person of the Chinese supplier.

- Further investigation conducted by DRI revealed that the **logo "CYU"**, found embossed on the **Hydraulic Breaker Parts** imported in the present case, is a **registered trademark of a Chinese manufacturer**, namely **M/s Ningbo Chengyu Construction Machinery Co., Ltd., China**. This was ascertained from information available on the website **www.registrationchina.com**, wherein a trademark search for "CYU" shows that the said mark pertains to **M/s Ningbo Chengyu Construction Machinery Co., Ltd., China**, also known by the trade name **"CYU"**. Additionally, details available on the website **https://nbzkx888.en.made-in-china.com/** indicate that **Mr. Tommy** is an associated person of the said Chinese company.

- Further Shri Vikram Parmar had saved Ms Nancy's in his contact list as **"Cyu Nancy"** as is evident from the WhatsApp chats. WhatsApp conversations between Shri Vikram Parmar and Mr. Nancy **(RUD-16, Coll'y)** are as below:

Message from Shri Vikram Parmar (*Vicky*) to Ms. Nancy (*Cyu Nancy*)	**Reply from Ms. Nancy (*Cyu Nancy*) to Shri Vikram Parmar (*Vicky*)**
Dates are in format of *"MM/DD/YY"*	
12/4/24, 10:07 AM, Any duty on breaker	*12/4/24, 10:09 AM* - "Yes dear",
	12/4/24, 10:09 AM "Breaker is ok **via Malaysia**"
	12/4/24, 10:09 AM Breaker, Powercell, Fronthead, Piston via Malaysia
12/4/24, 10:10 AM, But I don't know anyone in Malaysia	*12/4/24, 10:10 AM,* "All clients via Malaysia"
12/4/24, 10:10 AM, How can I	
12/4/24, 10:10 AM, How I don't know anyone in Malaysia	*12/4/24, 10:12 AM,* "Malaysia has our **agent**", Malaysia person could deal with all
12/4/24, 10:12 AM, Can send his number. So I can deal by your reference	*12/4/24, 10:12 AM,* We arrange all with them, you needn't work on it dear.
12/28/24, 4:22 PM, Tell me one thing, Payment is direct "CYU" or Malaysian company.	*12/28/24, 4:23 PM,* Malaysia dear
12/28/24, 4:24 PM, Mahaveer also doing this	*12/28/24, 4:24 PM,* Yes
12/30/24, 4:05 PM, Please send Documents of Siya and Rajiv	*12/30/24, 4:05 PM,* Via Malaysia?
12/30/24, 4:06 PM, Via Malaysia, Need to check documents of Siya and Rajiv	*12/30/24, 4:06 PM,* Ok dear. I send to you.
12/30/24, 4:16 PM, Siya and Rajiv documents	*12/30/24, 4:16 PM,* "Rajiv is using other importer name"
	12/30/24, 4:16 PM, "Not himself"
1/8/25, 11:18AM, Need fob price Malaysia	*1/8/25, 11:18AM,* To which port dear?
1/8/25, 11:19AM, Mundra	*1/8/25, 11:19AM,* "4500 usd +1% cost"

	1/8/25, 11:20AM, **"<u>This is one container cost from ningbo to Malaysia. From Malaysia to Mundra. It includes all this cost.</u>"**
1/16/25, 5:56PM, Payment will be paid to you or Malaysia company?	*1/16/25, 5:56PM,* To Malaysia dear, all need to Malaysia, I give you Malaysia account number
1/16/25, 6:01PM, "RAHUL MINING HO NO 1225 HIRAN MAGRI UDAIPUR – 313001 (Raj) India IEC: 1312017422……" *1/16/25, 6:02PM,* Ok	*1/16/25, 6:02PM,* This one is final right?
2/5/25, 9:19AM, I mean where my material, at Malesia or when reaching	*2/5/25, 9:20AM,* **"<u>Arrived Malaysia, will change container to arrange documents</u>".**
2/19/25, 10:57 AM, Where my material,	*2/19/25, 10:58AM,* **"<u>Will arrive Malaysia dear</u>"**
2/19/25, 10:58AM, When I get	*2/19/25, 10:58AM,* **"<u>Then from Malaysia will customs. Change container and book vessel</u>"**
4/12/25, 9:03AM, Via Malaysia how much	*4/12/25, 12:04AM,* Chennai and Mundra are 4500 usd
7/17/25, 1:35PM, You give very good price to Mahaveer enterprises, why you don't give discount	*7/17/25, 1:36PM,* Please give list firstly
7/17/25, 1:36PM, I tell Vivek to make list	*7/17/25, 1:36PM,* Ok
7/19/25, 3:56PM, **Hello, Can we go though other countries, Except Malaysia,** *7/19/25, 5:25PM,* **If we can reduce some fair?**	No reply from Ms. Nancy.
8/12/25, 3:18PM, Can you clear customs	*8/12/25, 3:18PM,* You need clearance by yourself dear, *8/12/25, 3:19PM,* Container already arrived at port, please clear payment and release.
8/12/25, 3:28PM, Lot of queries there	*8/12/25, 3:45PM,* What questions? *8/12/25, 3:46PM,* **I am worrying will have penalty.**

8/12/25, 3:46PM, Custom query	*8/12/25, 3:50PM,* What questions?
8/12/25, 3:51PM, **"Routing"**	-

- Examination of the above WhatsApp chats recovered during investigation between Shri Vikram Parmar and Ms. Nancy reveals crucial evidence establishing deliberate routing of goods of Chinese origin through Malaysia to evade applicable Anti-Dumping Duty.

- In the said conversation, Shri Vikram Parmar specifically enquired whether any duty was applicable on hydraulic breakers, to which Ms. Nancy categorically replied "**Yes dear**" and added that the goods were **"ok via Malaysia",** thereby indicating a known and established route to avoid duty implications. When Shri Vikram Parmar expressed that he has no contacts at Malaysian intermediary, Ms. Nancy clearly stated that **"Malaysia has our agent"** and assured that **"all her clients are importing via Malaysia"**, further she confirmed that the she would arrange the entire routing, documentation and logistics. This establishes that the Malaysian entity was not an independent supplier but merely a conduit controlled by the Chinese supplier.

- Further, when queried about the mode of payment, Ms. Nancy explicitly instructed that payment must be made to the Malaysian company and not directly to **"CYU" (the Chinese supplier)**, and confirmed that she would provide the Malaysian bank account details. This clearly demonstrates intentional financial structuring to create a paper trail projecting Malaysia as the country of origin.

- The conversation further reveals that goods were first shipped from **Ningbo, China, to Malaysia**, where **containers were deliberately changed** and fresh shipping documents prepared. Ms. Nancy explicitly stated that upon arrival in Malaysia, the container would be changed and new documents would be arranged before onward shipment to Mundra port, India. Such statements conclusively establish deliberate manipulation of logistics and documentation to conceal the true Chinese origin of the goods.

- Additionally, Ms. Nancy quoted a consolidated price including freight from Ningbo to Malaysia and then from Malaysia to Mundra (and Chennai), confirming that the Malaysian leg was an artificial routing arrangement rather than a genuine supply chain. When Shri Vikram Parmar raised concerns regarding potential customs queries and penalties, particularly relating to **"routing",** Ms. Nancy's evasive responses further reflect awareness of the illegality of the arrangement.
- Thus, the above Whatsapp conversations clearly establish that the Chinese supplier, through its sales representative Ms. Nancy, systematically guided Indian importers, including those in the present case, in routing Chinese origin goods through Malaysia by using controlled Malaysian entities, changing containers, preparing fresh documents, routing payments through Malaysia and mis-declaring country of origin, with the sole intent to **mask the true country of origin** and **evade Anti-Dumping Duty**. These chats provide strong corroborative evidence of pre-meditated design, active facilitation, and conscious knowledge of the scheme, thereby reinforcing the findings of mis-declaration, suppression of material facts, and deliberate evasion of duty in the present case.

- Further, the said chats also make specific reference to other importers such as Rajiv/ Mahaveer (M/s Mahaveer Distributors), Vishal/Siyaram (M/s Siyaram Earthmovers Pvt Ltd), Vivek (M/s Vikhyat Enterprise) and others, which clearly shows that multiple Indian importers were active participants in the same arrangement. These references demonstrate that the importers were not isolated or innocent recipients of documents, but were aware of, and willingly adopted, a common modus operandi, whereby they consciously got the Chinese origin goods routed through Malaysia using controlled Malaysian entities, thereby accepting and participating in a coordinated and organized mechanism to mis-declare the country of origin and evade the applicable Anti-Dumping Duty.

- In the said conversation, Ms. Nancy clearly stated that "Rajiv is using other importer name" and "Not himself", which unequivocally establishes that Shri Rajiv Hosamane, Partner of M/s Mahaveer Distributors, knowingly and deliberately used the IEC of M/s Mansi Equipments to conceal his direct involvement in the import transactions and to distance himself from the attendant legal liabilities.

6.6.11 Further, during the examination/analysis of the data extracted from the Mobile iPhone (iPhone 16 Pro, having Serial No. LXY67360KY, IMEI No. 355741506868967)voluntarily submitted by Shri Vivek Kotecha (Authorized Signatory of M/s. Vikhyat Enterprises) under Panchnama dated 13.08.2025, one whatsapp group discussion **("Vikhyat NBLYTtranshipment")** was found which consists 06 Participants as mentioned below:

1. 919825214320@s.whatsapp.net
Vivek Kotecha (owner)

2. 917228919592@s.whatsapp.net
Jagu Jadugar

3. 8613528721506@s.whatsapp.net
Betsy-

4. 919726814320@s.whatsapp.net
Vikhyat Sales

5. 8618969877283@s.whatsapp.net
Ningbo Laura DS BREAK (admin)

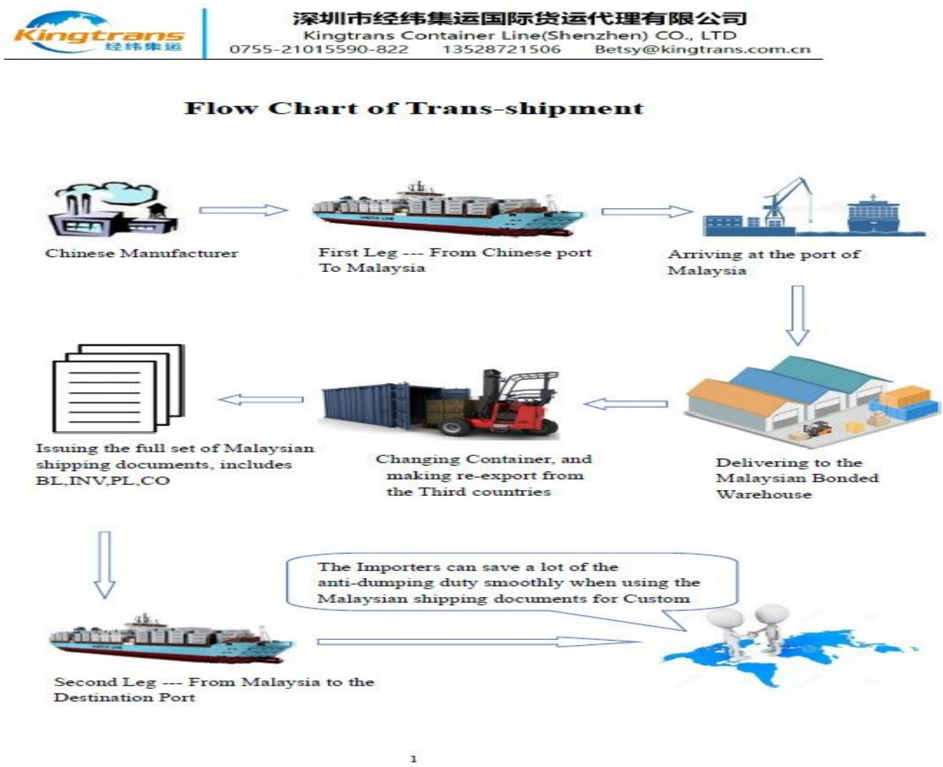
6. 104092894531787@lid

6.6.12 Conversations between 919825214320@s.whatsapp.net, Vivek Kotecha (owner) and 8613528721506@s.whatsapp.net, Betsy **(RUD- 17)** - are produced below:

Message from 8613528721506@s.whatsapp.net, Betsy to 919825214320@s.whatsapp.net, Vivek Kotecha (owner)	**Reply from 919825214320@s.whatsapp.net, Vivek Kotecha (owner) to 8613528721506@s.whatsapp.net, Betsy**
Dates are in format of *"DD/MM/YY"*	
27-08-2024 09:39:42(UTC+5:30), Hi Vivek Nice to meet you.	
27-08-2024 09:39:44(UTC+5:30), I'm betsy from Kingtrans Container Line (shenzhen) CO.,LTD. Our company is a professionalthird-country transshipment forwarder for 20 years.	

27-08-2024 09:39:57(UTC+5:30), ***"India has anti-dumping duties on China's Hydraulic Rock Breaker. Re-exporting through Malaysia can help you reasonably avoid anti-dumping duties."***	
27-08-2024 09:40:24(UTC+5:30), You can see the English re-export flow chart firstly.	
27-08-2024 09:40:37(UTC+5:30), **Flow Chart of Trans-shipment.pdf – (RUD-18)**	
27-08-2024 12:20:23(UTC+5:30), **"OK, And pls help do not mention to your customs clearance company that the goods are purchased from China and re-exported from Malaysia. Just tell them that the goods are purchased from Malaysia."**	
27-08-2024 12:21:47(UTC+5:30), Because Indian customs clearance requires that the payment must be made to the shipper on the bill of lading, if you choose to re-export, your company needs to pay to our Malaysian company. We will remit the money to the Chinese supplier after our malaysian company confirm recieve your payment within 3 working days.	
27-08-2024 12:21:49(UTC+5:30), *If you pay via malaysian company, you mayneed add the extra fee: 0.7% of amount recieved in malaysia. Because the payment is remitted in and out, and the Malaysian company pays taxes, business tax, and accounting audit fees to avoid suspicion of moneylaundering.* *For exmaple: your company pay USD10000, after our malaysian company confirm receive USD10000, we will decute USD10000*0.7%=USD70 and remit USD9930 to Chinese suppliers in 3 working days.*	27-08-2024 13:23:27(UTC+5:30), Ok make PI From your company name. 27-08-2024 13:23:32(UTC+5:30), And send
27-08-2024 12:22:30(UTC+5:30), *So after Laura provide PI , I will add our fee, and provide malaysian PI to you.*	
27-08-2024 13:24:11(UTC+5:30), @8618969877283 Laura,pls help provide your PI,tks.	-
27-08-2024 13:25:26(UTC+5:30), *From: 8618969877283@s.whatsapp.net Ningbo Laura DS BREAK,* ***"PI-LYVK24003-final-8.26" (RUD- 19).***	-
27-08-2024 14:02:32(UTC+5:30), *From: 8613528721506@s.whatsapp.net Betsy-,* ***"PI-EDVK24003 Malaysian PI 8.27.xlsx" (RUD- 20).***	-

- The above discussion reveals a clear proposal by a foreign logistics/transshipment service provider to route Chinese-origin goods through Malaysia with the specific objective of avoiding the anti-dumping duties imposed by India on Hydraulic Rock Breakers originating from China. As per the conversation dated 27.08.2024, one "Betsy", representing M/s Kingtrans Container Line (Shenzhen) Co., Ltd., introduced herself as a professional third-country transshipment forwarder and explicitly informed Shri Vivek Kotecha that India had imposed anti-dumping duties on Chinese Hydraulic Rock Breakers and that re-exporting the goods through Malaysia could help "reasonably avoid anti-dumping duties". Betsy further shared a transshipment flow chart and explained the operational mechanism of such re-export arrangements. The said flow chart is produced below:



<u>Flow Chart of Trans-shipment</u>

- Analysis of the above 'Flow Chart of Trans-shipment' reveals a systematic mechanism whereby goods manufactured in China were first transported to Malaysia, stored in a bonded warehouse, subjected to container change/re-export procedures, and thereafter exported under a fresh set of Malaysian shipping documents including Bill of Lading, Invoice, Packing List and Certificate of Origin. The flow chart specifically states that importers can save substantial anti-dumping duty by using Malaysian shipping documents for customs clearance. Since the chart does not indicate any manufacturing process or substantial transformation in Malaysia, it appears that the goods remain Chinese-origin goods throughout the transaction and are merely routed through Malaysia to create documentary evidence of Malaysian origin. The said flow chart, read together with the WhatsApp discussions recovered from the mobile phone of Shri Vivek Kotecha, evidences a deliberate scheme to conceal the Chinese origin of the goods and evade the anti-dumping duty leviable on imports of Hydraulic Rock Breakers originating in or exported from China.

➢ The conversation further reveals that Betsy advised Shri Vivek Kotecha not to disclose to the customs clearance agency in India that the goods were originally purchased from China and subsequently re-exported through Malaysia. Instead, he was specifically instructed to represent that the goods had been purchased from Malaysia. Such instructions indicate a deliberate attempt to conceal the true country of origin of the goods from the Indian Customs authorities and other stakeholders involved in the import process. The conversation demonstrates that the transshipment arrangement was not merely a logistics exercise but was intended to mask the Chinese origin of the goods and thereby circumvent the anti-dumping duty leviable on imports originating from China.

➢ Further, the discussion elaborates the financial arrangement to be adopted for the proposed transactions. Betsy explained that, since Indian customs clearance would require payments to be made to the shipper named in the Bill of Lading, the importer would be required to make payment to a Malaysian entity rather than directly to the Chinese supplier. Thereafter, the Malaysian company would transfer the funds to the Chinese supplier after deducting an additional charge of 0.7% towards handling, taxes, accounting and audit expenses. Betsy also provided a detailed illustration explaining that if the importer remitted USD 10,000 to the Malaysian company, an amount of USD 9,930 would ultimately be remitted to the Chinese supplier after deduction of the intermediary charges. This arrangement clearly indicates the use of a Malaysian intermediary as a facade to create documentary evidence suggesting Malaysian origin and commercial involvement while the actual supplier remained located in China.

- The conversation further establishes active participation by Shri Vivek Kotecha in the proposed arrangement. In response to the proposal, Shri Vivek Kotecha acknowledged the information shared by Betsy and thereafter instructed that the Proforma Invoice (PI) be issued in the name of the intermediary company. He specifically requested that the PI be prepared from the Malaysian company's name and also directed another participant, namely Laura, to provide the requisite Proforma Invoice. Thereafter, Ningbo Laura DS BREAK, send the Proforma Invoice issued by NINGBO LEIYANG INDUSTRIAL TECHNOLOGY CO.,LTD, China to M/s. VIKHYAT ENTERPRISE, having No. LYVK24003 dated 19TH AUG 2024 in the group. Subsequently parallel invoice having same Invoice No.LYVK24003 and date 19TH AUG 2024 issued by Malaysian intermediary supplier ELECTRIC DEPOT (MALAYSIA) PLT to M/s. VIKHYAT ENTERPRISE. These communications indicate that Shri Vivek Kotecha was well aware of and actively coordinating the documentation required for routing the transaction through Malaysia.

- Thus, the WhatsApp conversation evidences prior knowledge and deliberations regarding the use of a third-country transshipment mechanism for Chinese-origin Hydraulic Rock Breakers through Malaysia, concealment of the actual country of origin from Indian Customs authorities, routing of payments through a Malaysian intermediary, and preparation of commercial documents reflecting Malaysia as the supplier. The contents of the discussion therefore provide significant evidence indicating a conscious and deliberate plan to camouflage the Chinese origin of the goods and evade the anti-dumping duty applicable on imports of Hydraulic Rock Breakers originating in or exported from China.

6.6.13 Further, during the parallel investigation in the case of M/s. Rahul Mining, wherein the supplier i.e. M/s Suny Industrial (Malaysia) SDN BHD, Malaysia is common overseas Supplier, voluntary statements of Shri Vikram Parmar (Proprietor, M/s Rahul Mining) were recorded on 20.08.2025 & 15.01.2026 **(RUD-21, coll'y)** under Section 108 of the Customs Act, 1962, wherein he stated that since 2012 he had been importing goods directly from Chinese manufacturers, including M/s Ningbo Dongqianhu Tour Holiday CYU, China, through a Chinese sales representative Ms.

Nancy. Shri Vikram Parmar further stated that in December 2024, Ms. Nancy informed him that goods of Chinese Origin could be routed through Malaysia and supplied via M/s Suny Industrial (Malaysia) SDN BHD, and that several Indian importers were adopting this route. Acting on her advice, he agreed to import goods through the Malaysian entity. He admitted that although quotations were issued in the name of the Malaysian supplier, all negotiations, handling, and logistics were managed by Ms. Nancy sales representative of the Chinese company, and advance payments were made on the basis of Proforma Invoices issued by the Malaysian entity. He clearly admitted that the goods were **loaded from Ningbo, China**, and thereafter routed through Malaysia. He further admitted that the Country of Origin certificates of Malaysia were provided by Ms. Nancy, and that he relied upon the same while importing the goods.

➢ Significantly, Shri Vikram Parmar admitted that:

- WhatsApp communications recovered under Panchnama dated 13.08.2025 during the investigation clearly showed **container movement from Ningbo (China) to Malaysia and thereafter to India**;
- WhatsApp chats recovered explicitly referred to **container costs from Ningbo to Malaysia**, confirming Chinese origin;
- The Malaysian entity was merely **fixed as an agent to supply goods of Chinese Origin**.
- He was aware that the goods were actually procured from China.
- The routing through Malaysia was done on the advice of the Chinese supplier.

➢ WhatsApp chats recovered under Panchnama dated 13.08.2025 between **Shri Vikram Parmar (M/s Rahul Mining)** and **Ms. Nancy**, identified as a sales representative of the Chinese supplier, clearly show that:

- Malaysia was suggested as a safe routing country (“*breaker ok via Malaysia*”);
- The Chinese supplier arranged Malaysian agents;
- Containers were shipped from **Ningbo, China to Malaysia**, where containers were changed and fresh documents prepared;

- Payments were routed through Malaysian entities to create a false paper trail.

These facts conclusively establish that the Malaysian entities were **mere routing and paper entities**, and not genuine manufacturers or suppliers.

6.6.14 One more voluntary Statement of Shri Vikram Parmar (Proprietor, M/s Rahul Mining) was recorded on 15.01.2025 under Section 108 of the Customs Act, 1962, wherein Shri Vikram Parmar stated that he is the proprietor of M/s Rahul Mining and confirmed imports of goods under Bills of Entry No. 8857913 dated 13.03.2025, 2551186 dated 09.06.2025, 2829981 dated 23.06.2025 and 3761255 dated 08.08.2025, declaring Malaysian suppliers such as M/s Suny Industrial (Malaysia) SDN BHD and M/s Electric Depot (Malaysia) PLT. And he once again admitted that he was aware that the goods imported under the aforesaid Bills of Entry were of Chinese origin and had been routed through Malaysia. While he claimed lack of knowledge regarding the exact applicability of Anti-Dumping Duty at the time of import, he acknowledged that the goods were not of Malaysian Origin, it was actually of Chinese Origin.

In conclusion, Shri Vikram Parmar unequivocally accepted that:

- The goods imported by M/s Rahul Mining were **of Chinese origin**;
- The goods attracted **Anti-Dumping Duty**;
- The routing through Malaysia resulted in **mis-declaration of Country of Origin**.

6.6.15 During the parallel investigation in the case of M/s Shree Rudransh International, wherein the supplier i.e. M/s Suny Industrial (Malaysia) SDN BHD, Malaysia is common, Statement of Shri Shri Vikas Bokaria, Partner of M/s Shree Rudransh International, Bangalore was recorded on 08.10.2025 **(RUD-22),** wherein he categorically admitted that:

- He had never imported such goods from **Malaysia prior to December 2024**;
- The rates and specifications of the goods imported from Malaysia were almost identical to those earlier imported from China;
- He did not notice any difference between the goods imported from China and those imported from Malaysia;

- He was aware that **certain components (Front Head and Back Head)** were **actually manufactured in China, though exported via Malaysia**.

6.6.16 Further, during the parallel investigation in the case of M/s Pinakin Impex, wherein the supplier i.e. M/s Suny Industrial (Malaysia) SDN BHD, Malaysia is a common overseas supplier, Statement of Shri Saurabh Batra, Proprietor of M/s Pinakin Impex was recorded on 04.09.2025 **(RUD-23),** wherein he stated thatsince 2013, he had been regularly importing Hydraulic Breakers and their parts from Chinese suppliers, including M/s Ningbo Eagle King Imp. & Exp. Co. Ltd., China, through its sales representative Ms. Nancy. He stated that he remained in direct contact with Ms. Nancy through WhatsApp and email, and that all negotiations relating to price, quantity and shipment were conducted directly with her. He further stated that he imported goods from the Chinese supplier continuously from 2018–19 till April 2024, after which he was engaged in local trading, and that in March 2025, Ms. Nancy again contacted him for resumption of imports. Shri Batra admitted that in **July 2025**, Ms. Nancy informed him that the goods would be **exported from Malaysia** and asked him to import through **M/s Suny Industrial (Malaysia) SDN BHD**. He categorically stated that:

- He **never contacted any supplier based in Malaysia**;
- He had **no direct dealings with M/s Suny Industrial (Malaysia) SDN BHD**;
- All communications, negotiations and documents handling were done **only with Ms. Nancy, based in China**.
- He admitted that the import documents, including Commercial Invoice, Packing List, Bill of Lading and Certificate of Origin were received from Ms. Nancy in China via Whatsapp, despite the supplier being shown as a Malaysian entity.
- He accepts that the goods imported by him were of Chinese Origin.
- Further, he voluntarily expressed his willingness to pay the applicable Anti-Dumping Duty on the consignment imported vide Bill of Entry No. 3404890 dated 21.07.2025.

6.6.17 From the cumulative examination of evidence gathered during the investigation, including examination of imported goods, search proceedings, documentary records, statements recorded under Section 108 of the Customs Act, 1962, findings from parallel investigations, seizure memoranda, and corroborative third-party statements, it stands conclusively established that a systematic and deliberate scheme was adopted by multiple importers to mis-declare the Country of Origin of Hydraulic Rock Breakers and their spare parts, with the intent to evade Anti-Dumping Duty (ADD) leviable under Notification No. 11/2024-Cus. (ADD) dated 27.06.2024.

6.6.18 The above facts unequivocally demonstrate that M/s Suny Industrial (Malaysia) SDN BHD was not acting as a manufacturer, but was merely functioning as a forwarding/re-invoicing intermediary, facilitating the export of goods of Chinese Origin through Malaysia. This arrangement was deliberately adopted to mask the true country of origin and to enable importers to evade the payment of applicable Anti-Dumping Duty leviable on goods of Chinese Origin under Notification No. 11/2024-Cus. (ADD) dated 27.06.2024.

6.6.19 Suppression of Material Facts and Willful Mis-statement:

The act of declaring Malaysia as the Country of Origin in the Bills of Entry, despite clear knowledge that the goods were of Chinese Origin, amounts to **willful mis-statement and suppression of material facts**. The use of Malaysian routing, re-invoicing, and Malaysian Certificates of Origin was a **deliberate act** to mislead Customs authorities and to avoid payment of Anti-Dumping Duty. The defence of reliance on overseas suppliers is untenable in view of:

- Direct communications with Chinese suppliers;
- Control over documentation;
- Knowledge of ADD provisions;
- Parallel invoices trail (China → Malaysia → India) and insurance documents issued from China.

6.6.20 <u>Conclusion</u>:

The investigation conclusively establishes a concerted, organised and deliberate scheme adopted by multiple importers to route Chinese-origin Hydraulic Rock Breakers and spare parts through Malaysia, falsely declare Malaysia as the Country of Origin, and thereby evade Anti-Dumping Duty. The chain of evidence—physical findings, documentary records, electronic communications, parallel invoices, and voluntary admissions—leaves no doubt regarding the existence of mens rea, fully justifying recovery of duty under the extended period, confiscation of goods, and imposition of penalties under the relevant provisions of the Customs Act, 1962.

6.7 The above facts provide **strong corroborative evidence** establishing a **systematic modus operandi** wherein goods of Chinese Origin were deliberately **routed through Malaysia using M/s Suny Industrial (Malaysia) SDN BHD as a forwarding/routingentity**, accompanied by Malaysian Country of Origin documents, with the intent to **mask the true country of origin and evade Anti-Dumping Duty**. The voluntary admissions made by the importers, particularly regarding routing, handling by Chinese suppliers, back-to-back invoicing(China → Malaysia → India), and applicability of ADD, **directly corroborate the findings in the present case of M/s Siyaram Earthmovers Private Limited**, where the same Malaysian entity and identical modus operandi have been detected.

6.8 The findings of the parallel investigations in the case of M/s Mansi Equipments and others, involving the same Malaysian entity, provide strong corroborative and independent evidence of a systematic and pre-meditated scheme employed by the importer and the overseas entities to mis-declare the Country of Origin. These findings lend substantial credibility to the conclusions drawn in the present case against M/s Siyaram Earthmovers Private Limited, and further establish the intentional and wilful nature of the mis-declaration.

6.9 These findings assume greater significance when viewed in conjunction with the admitted statements of the Director of M/s Siyaram Earthmovers Private Limited, who categorically acknowledged that the goods were of Chinese Origin, that the Malaysian entity was merely a forwarding intermediary, and that the routing through Malaysia was adopted with full knowledge of the applicability of Anti-Dumping Duty on Chinese-origin goods. The use of a Malaysian supplier, issuance of Certificates of Origin from Malaysia, and submission of such documents at the time of filing Bills of Entry were thus deliberate acts of commission, aimed at suppressing material facts from Customs authorities.

6.10 Findings from **multiple investigations involving the same overseas entity** andthe uniformity in routing, documentation, invoicing pattern, and declarations across different importers clearly establish a concerted scheme of mis-declaration, designed to evade Anti-Dumping Duty and mislead Customs authorities. Therefore, the corroborative evidence emerging from the parallel investigation involving M/s Mansi Equipments and others demonstrates that the modus operandi adopted in the present case was systematic, repeatable, and industry-wide, and not confined to a single isolated transaction. Such conduct squarely falls within the ambit of "wilful mis-statement" and "suppression of facts" with intent to evade duty, as contemplated under Section 28(4) of the Customs Act, 1962.

6.11 Accordingly, the extended period of limitation under Section 28(4) is clearly invocable in the present case for recovery of the short-paid Anti-Dumping Duty, as the non-payment of duty arose not due to any interpretational dispute, but due to intentional mis-declaration of Country of Origin, supported by documentary evidence and voluntary admissions. The investigation conclusively establishes that M/s Siyaram Earthmovers Private Limited, acting through its Director, deliberately adopted a fraudulent routing mechanism by interposing a Malaysian entity to conceal the true Chinese origin of the goods, with the sole intent to evade Anti-Dumping Duty. The chain of evidence—comprising physical findings, documentary records, admissions, and corroborative third-party investigations—leaves no doubt regarding the existence of mens rea, thereby fully justifying confiscation of goods, recovery of duty under the extended period, and imposition of penal action under the relevant provisions of the Customs Act, 1962.

6.12 In view of the above findings and on the basis of reasonable belief that the goods were liable to confiscation, two Seizure Memos both dated 15.10.2025 were issued under Section 110 of the Customs Act, 1962 in respect of the goods covered under Bills of Entry No. 3865062 dated 13.08.2025 and 3719425 dated 06.08.2025.

6.13 The investigation thus established that M/s Siyaram Earthmovers Private Limited, under the active direction of its Director, knowingly mis-declared the Country of Origin, routing goods of Chinese origin through Malaysia, with the intent to evade Anti-Dumping Duty, attracting confiscation of goods and penal action under the Customs Act, 1962.

7. Verification of the Supplier i.e. M/s. SUNY INDUSTRIAL (MALAYSIA) SDN BHD with the overseas Authorities:

7.1 During the course of investigation, international cooperation and verification with the Malaysian Customs Authorities were sought under the established mechanism of Mutual Customs Assistance. Accordingly, a request for assistance was made under the *India–Malaysia MoU on Cooperation and Mutual Assistance in Customs Matters dated 12.06.2013*, for verification of the non-preferential Certificates of Origin and supplier credentials.

7.2 In this regard, the information received from the Malaysian authorities is reproduced below (**RUD- 24):**

(i) **<u>Verification in respect of M/s. Suny Industrial (Malaysia) Sdn. Bhd</u>. -**As per the company profile as obtained from the Companies Commission of Malaysia (SSM), Govt. of Malaysia, the company has changed its name to Mytrack Tech Sdn. Bhd. in September 2025. The Company's nature of business is only trading and they have not registered with the Government of Malaysia for carrying out any manufacturing activity. This suggests that the entity is not authorized to carry out manufacture or processing activity in Malaysia.

7.3 In view of the above facts, it is evident that the said overseas entities are merely trading intermediary and not a manufacturer of the impugned goods. The evidence clearly establishes that Malaysia has been used only as a transit/routing country, without any value addition or substantial transformation of the goods. Therefore, the claim of Malaysian origin appears to be **false and mis-declared**.

7.4 Accordingly, it appears that the importer, in connivance with the overseas supplier, has **knowingly mis-declared the country of origin** of the goods with an intent to **evade applicable duties**, thereby rendering the goods liable for confiscation under 111(m) and the importer is liable to penalty under Sections 112(a), 112(b), 114(A) and 114AA of the Customs Act, 1962.

8. Relevant Legal provisions:

8.1. Anti-Dumping Notification No. 11/2024-Customs (ADD) dated 27.06.2024

The Central Board of Indirect Taxes and Customs (CBIC), vide Notification No. 11/2024-Customs (ADD) dated 27.06.2024 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#1	China PR	Any country including China PR	Yantai Eddie Precision Machinery Co., Ltd	131.11%

3.	-do-	Hydraulic Rock Breakers[#1]	China PR	Any country including China PR	NINGBO YINZHOU GET MACHINERY LTD.	26.95%
4.	-do-	Alloy Steel Chisels [#2]	China PR	Any country including China PR	NINGBO YINZHOU GET MACHINERY LTD.	4.55%
5.	-do-	Hydraulic Rock Breakers[#1]	China PR	Any country including China PR	Any producer other than S.No. 1 to 4 above	162.50 %
6.	-do-	Hydraulic Rock Breakers[#1]	Any country other than subject countries	China PR	Any producer	162.50 %
7.	-do-	Alloy Steel Chisels [#2]	China PR	Any country including China PR	Any producer other than S.No. 1 to 4 above	29.21 %
8.	-do-	Alloy Steel Chisels [#2]	Any country other than subject countries	China PR	Any producer	29.21 %
9.	-do-	Hydraulic Rock Breakers[#1]	Korea RP	Any country including Korea RP	Soosan Heavy Industries Co., Ltd.	NIL
	-do-	Alloy Steel		Any country	Soosan Heavy	

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

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%
24.	-do-	Alloy Steel Chisels #2	Any country other than subject countries	Korea RP	Any producer	12.47%

#1

For Hydraulic Rock Breakers:

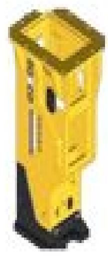
a. Hydraulic Rock Breakers are used in construction and mining industry along with Alloy Steel Chisels for carrying out demolition, excavation, mining, concrete and boulder breaking activities. Hydraulic Rock Breakers are imported and sold in fully assembled condition as well as in semi-knocked (SKD) 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:

Table D1	
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	

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 <u>shall *not* be applicable to any other assemblies/sub-assemblies, part or component, or kits which have *not* been mentioned in Table D1 above</u>.

#2

For Alloy Steel Chisels:

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

8.2. Relevant Sections of the Customs Act, 1962:

8.2.1: SECTION 28 (4)of the Customs Act, 1962- Recovery of [duties not levied or not paid or short-levied or short-paid] or erroneously refunded:

(4) Where any duty has not been 3 [levied or not paid or has been short-levied or short-paid] or erroneously refunded, or interest payable has not been paid, part-paid or erroneously refunded, by reason of,—

(a) collusion; or

(b) any wilful mis-statement; or

(c) suppression of facts,

by the importer or the exporter or the agent or employee of the importer or exporter, the proper officer shall, within five years from the relevant date, serve notice on the person chargeable with duty or interest which has not been 4 [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.*

8.2.2: 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:—

……………….

(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 transhipment, with the declaration for transhipment referred to in the proviso to sub-section (1) of section 54;

8.2.3: 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.

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

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

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

……….

8.2.5: *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.

9. Extension under Section 110(2) of the Customs Act, 1962:

Since the investigation could not be completed within the mandated six-month period, the competent authority granted a further extension upto 13.08.2026 under Section 110(2) of the Customs Act, 1962, which was conveyed to the importer vide this office letter dated 07.02.2026 (**RUD No. 25).**

10. Details of Goods imported which have mis-declared in terms of Country of Origin and duty calculation:

10.1 M/s Siyaram Earthmovers Private Limited have imported 03 consignments routed through '**Malaysia'**, specifically from M/s Suny Industrial (Malaysia) SDN BHD, and that three consignments had been imported through Mundra Port, under Bills of Entry No. 3865062 dated 13.08.2025, 3719425 dated 06.08.2025 and 2025733 dated 13.05.2025 (Item wise details imported vide these 3 Bills of Entry are attached in **Annexure-A**). Details of goods are as below:

Table-I

Sr. No.	BE No.	Date	Name of Importer	Country of Origin	Supplier Name	Description of Goods	CTH	Container No.	Total Assessable Value
1	3865062	13.08.2025	M/s Siyaram Earthmovers Pvt. Ltd.	MY	M/s Suny Industrial (Malaysia) SDN BHD	Hydraulic Rock Breaker Spare Parts	84314990	MSKU 2760311	3471137
2	2025733	13.05.2025	M/s Siyaram Earthmovers Pvt. Ltd.	MY	M/s Suny Industrial (Malaysia) SDN BHD	Hydraulic Rock Breaker Spare Parts	84314990	BLZU 2080523	3431139
3	3719425	06.08.2025	M/s Siyaram Earthmovers Pvt. Ltd.	MY	M/s Suny Industrial (Malaysia) SDN BHD	Hydraulic Rock Breaker Spare Parts	84314990	NLLU 2713059	3359393

10.2 Goods imported vide above 03 Bills of Entry through Malaysia were of Chinese origin, which was acknowledged by Shri Vishal Sharma the Director of the firm M/s Siyaram Earthmovers Pvt. Ltd. that Hydraulic Rock Breaker Parts were of Chinese Origin. Further, he accepted the fact that even when the goods exported from third countries such as Malaysia, are liable to Anti-Dumping Duty under Notification No. 11/2024-Cus (ADD) dated 27.06.2024. He further admitted that no Anti-Dumping Duty was paid on the subject consignments, imported through Mundra Port, under Bills of Entry No. 3865062 dated 13.08.2025, 3719425 dated 06.08.2025 and 2025733 dated 13.05.2025, despite knowledge of the said notification and agreed that the goods were liable for Anti-Dumping Duty. He further expressed willingness to pay the differential duty voluntarily. Calculation of applicable Anti-Dumping Duty as per Notification No. 11/2024-Cus (ADD) dated 27.06.2024 and Custom Duties are calculated in **Table-A**, as below:

Table-A

Bill of Entry No/Date	Total Assessable Value (in Rs.)	BCD payable @7.5% (in Rs.)	SWS Payable @10% (in Rs.)	ADD Payable @ 162.5% (in Rs.)	Total IGST (in Rs.)	Total Duty Payable (in Rs.)
3865062 dated 13.08.2025	3471137	260335	26034	5640598	1691659	7618625
3719425 dated 06.08.2025	3359393	251955	25195	5459014	1637200	7373365
2025733 dated 13.05.2025	3431139	257335	25734	5575601	1672166	7530836
Total	**10261670**	**769625**	**76963**	**16675213**	**5001025**	**22522826**

10.3 In view of the above, it is observed that M/s Siyaram Earthmovers Private Limited imported goods i.e. “Hydraulic Rock Breaker Spare Parts” under three Bills of Entry No. 3865062 dated 13.08.2025, 3719425 dated 06.08.2025, and 2025733 dated 13.05.2025, having a total assessable value of **Rs. 1,02,61,670/-**(Rupees One Crore Two Lakh Sixty-One Thousand Six Hundred Seventy Only). As the investigation reveals that the said goods are of Chinese origin and are liable to Anti-Dumping Duty in terms of Notification No. 11/2024-Customs (ADD) dated 27.06.2024. Accordingly, Anti-Dumping Duty amounting to **Rs. 1,66,75,213/-**(Rupees One Crore Sixty-Six Lakh Seventy-Five Thousand Two Hundred Thirteen Only) is leviable on the said goods. In addition, Basic Customs Duty (BCD) of **Rs. 7,69,625/-**(Rupees Seven Lakh Sixty-Nine Thousand Six Hundred Twenty-Five Only), Social Welfare Surcharge (SWS) of **Rs. 76,963/-**(Rupees Seventy-Six Thousand Nine Hundred Sixty-Three Only), and Integrated Goods and Services Tax (IGST) of **Rs. 50,01,025/-**(Rupees Fifty Lakh One Thousand Twenty-Five Only) are also chargeable, as applicable under the Customs Act, 1962 and the rules made thereunder. Which amounts to be total duty payable with respect to the subject consignments as **Rs. 2,25,22,826/-(Rupees Two Crore Twenty Five Lakh Twenty-Two Thousand Eight Hundred Twenty-Six Only).**

10.4 However, M/s Siyaram Earthmovers Private Limited has paid total Custom Duty amounting to **Rs. 18,83,356/-**(Rupees Eighteen Lakh Eighty-Three Thousand Three Hundred Fifty-Six Only)in respect of the Goods imported against the 02 Bills of EntryNo. 2025733 dated 13.05.2025 and 3719425 dated 06.08.2025. Accordingly, the differential customs duty amounting to **Rs. 1,30,20,845/- (Rupees One Crore Thirty Lakh Twenty Thousand Eight Hundred and Forty-Five only**), as calculated in **Table-B below**, stands short-paid/not paid, resulting in evasion of customs duty to that extent.

TABLE-B

Sl. No.	Bill of Entry No. & Date	Assessable Value (Rs.)	BCD (Rs.)	SWS (Rs.)	Anti-Dumping Duty (Rs.)	IGST (Rs.)	Total Duty Payable (Rs.)	Duty Paid (Rs.)	Duty Short-paid / Not Paid (Rs.)
1	3719425 dated 06.08.2025	3359393	251955	25195	5459014	1637200	7373365	931728	**6441637**
2	2025733 dated 13.05.2025	3431139	257335	25734	5575601	1672166	7530836	951628	**6579208**
Total		**6790533**	**509290**	**50929**	**11034616**	**3309366**	**14904201**	**1883356**	**13020845**

10.5 Accordingly, the total customs duty payable on the Goods applicable to Anti-Dumping Duty imported under 02 Bills of Entry No. 2025733 dated 13.05.2025 and 3719425 dated 06.08.2025 aggregates to **Rs. 1,49,04,201/- (Rupees One Crore Forty-Nine Lakh Four Thousand Two Hundred One Only)**, as detailed in Table-B above. However, M/s. Siyaram Earthmovers Private Limited has paid customs duty amounting to **Rs. 18,83,356/-(Rupees Eighteen Lakh Eighty-Three Thousand Three Hundred Fifty-Six Only)** in respect of above stated 02 Bills of Entry. Accordingly, the differential customs duty amounting to **Rs. 1,30,20,845/- (Rupees One Crore Thirty Lakh Twenty Thousand Eight Hundred and Forty-Five only**) stands short-paid / not paid against the Goods applicable to Anti-Dumping Duty imported under the said 02 Bills of Entry as detailed in Table-B above, resulting in evasion of customs duty to that extent.

10.6 Further, total customs duty payable on the live consignment imported under Bill of Entry No. 3865062 dated 13.08.2025 has been calculated to **Rs. 76,18,625/-** (Rupees Seventy-Six Lakh Eighteen Thousand Six Hundred and Twenty-Five only). However, Shri Aritra Ghosh, Deputy Branch Manager of M/s Care Container Lines Pvt. Ltd., the Customs Broker engaged by M/s Siyaram Earthmovers Private Limited, in his statement recorded under Section 108 of the Customs Act, 1962 on 10.11.2025, stated that after filing Bill of Entry No. 3865062 dated 13.08.2025, Shri Vishal Sharma informed them about the DRI search proceedings and instructed them not to pay the customs duty in respect of the subject consignment. From the said statement, it is observed that the importer, M/s Siyaram Earthmovers Private Limited, has not paid any customs duty against Bills of Entry No. 3865062 dated 13.08.2025. Accordingly, the differential customs duty amounting to **Rs. 76,18,625/-** (Rupees Seventy-Six Lakh Eighteen Thousand Six Hundred and Twenty Five only)) stands short-paid / not paid against the Bill of Entry No 3865062 dated 13.08.2025, as detailed in **Table-C** below.

Table-C

Duty Calculation; M/s. Siyaram Earthmovers Pvt. Ltd. (Amount in Rs.)								
Bill of Entry No/Date	**Total Assessable Value**	**BCD payable @7.5%**	**SWS Payable @10%**	**ADD Payable (162.5% OF total AV)**	**Total IGST**	**Total Duty Payable**	**Duty Paid**	**Differential Duty Amount**
3865062 Dated 13.08.2025	3471137	260335	26034	5640598	1691659	7618625	0	7618625

11. Roles of persons/firms involved:

11.1 Role of M/s Siyaram Earthmovers Pvt. Ltd. (IEC: ABKCS0369Q):

11.1.1 **M/s Siyaram Earthmovers Pvt. Ltd**, (IEC: ABKCS0369Q), through its Director, **Shri Vishal Sharma**, was the importer of the impugned goods, namely **Hydraulic Rock Breakers and their parts**, imported under multiple Bills of Entry, including **Bill of Entry No.3865062 dated 13.08.2025**, declaring the **Country of Origin as Malaysia**.

11.1.2 The firm knowingly adopted a routing mechanism through Malaysia, accepted manipulated invoices and Certificates of Origin, and filed Bills of Entry suppressing the true origin of goods, thereby evading Anti-Dumping Duty leviable under Notification No. 11/2024-Cus (ADD) and other customs duties. The mis-declaration was not inadvertent but deliberate, as established during investigation and through statements, examination findings and corroborative evidence from parallel investigations.

11.1.3 Accordingly, the importer played a **central and active role**and the importer is the **main noticee**, responsible for mis-declaration, short-payment of duty, and rendering the goods liable to confiscation under Section 111 of the Customs Act, 1962, liable for recovery of Anti-Dumping Duty short-paid by reason of willful mis-statement and suppression of facts under section 28(4) of the Customs Act, 1962and attracting penal action under **Sections 112(a), 112(b),114A and 114AA**of the Customs Act, 1962.

11.2 Role of Director (Shri Vishal Sharma) and Establishment of Mens Rea:

11.2.1 From the investigation, it clearly emerges that **Shri Vishal Sharma**, Director of **M/s Siyaram Earthmovers Private Limited**, played a central, active, and decisive role in the commission of the acts of mis-declaration leading to evasion of Anti-Dumping Duty. In his voluntary statement recorded under Section 108 of the Customs Act, 1962, Shri Vishal Sharma has categorically admitted that he is the sole working Director of the company and is exclusively responsible for procurement of goods, selection of overseas suppliers, placement of import orders, receipt of import documents, and overall management of import operations of the firm.

11.2.2 He has further admitted that the goods declared as originating from Malaysia were, in fact, of Chinese Origin, and that M/s Suny Industrial (Malaysia) SDN BHD functioned merely as a forwarding entity, while the actual coordination, manufacturing, and shipment of the goods took place in China. Shri Vishal Sharma has also admitted that the goods were loaded from Ningbo Port, China, and were deliberately routed through Malaysia for export to India.

11.2.3 The statement of Shri Vishal Sharma further establishes knowledge and intent, inasmuch as he admitted that he was fully aware that the goods were of Chinese origin, and that such goods, even when exported from a third country, were liable to Anti-Dumping Duty under Notification No. 11/2024-Cus. (ADD) dated 27.06.2024. Despite such knowledge, the goods were declared as originating from Malaysia, resulting in non-payment of applicable Anti-Dumping Duty.

11.2.4 The deliberate act of routing goods of Chinese origin through Malaysia, the mis-declaration of Country of Origin in import documents, and the suppression of true facts from Customs authorities, coupled with the admission that he deleted electronic communications with the Chinese supplier after initiation of investigation, clearly demonstrate the presence of mens rea, i.e., a conscious and willful intent to evade payment of legally leviable Anti-Dumping Duty.

11.2.5 Accordingly, the acts and omissions of Shri Vishal Sharma are not mere procedural lapses but constitute a planned and conscious scheme of mis-declaration, attracting the provisions of Section 28(4) of the Customs Act, 1962, and rendering the imported goods liable to confiscation under **Section 111(m)**, also making Shri Vishal Sharma personally liable to penalty under **Section 112(a), 112(b) and Section 114AA** of the Customs Act, 1962.

12. <u>Now therefore,</u>

12.1 M/s. Siyaram Earthmovers Private Limited (Director, Shri Vishal Sharma) (IEC No. ABKCS0369Q), located at F/201, 2nd Floor, Sonam Srivilas, Adeshwar Road, New Golden Nest Phase-15, Sai Furniture, Mira Road (East), Mira Bhayandar, Thane, Maharashtra-401105, are hereby called upon to show cause to the Pr. Commissioner/ 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. 3865062 dated 13.08.2025, declared to contain "Hydraulic Rock Breaker Spare Parts", and found mis-declaring the Country of Origin and seized vide seizure memo dated 15.10.2025, should not be confiscated/held liable for confiscation under **Section 111(m)**of the Customs Act, 1962.

(ii) The re-assessment of Bill of Entry No. 3865062 dated 13.08.2025 should not be done as per details mentioned in **Table-C** above to ascertain correct duty.

(iii) Penalty should not be imposed upon M/s. Siyaram Earthmovers Private Limited (IEC No. ABKCS0369Q), located at F/201, 2nd Floor, Sonam Srivilas, Adeshwar Road, New Golden Nest Phase-15, Sai Furniture, Mira Road (East), Mira Bhayandar, Thane, Maharashtra-401105, under **Section 112(a), 112(b) and 114AA of the Customs Act, 1962**, separately in respect of goods covered under Bill of Entry No. 3865062 dated 13.08.2025and found mis-declaring the Country of Origin.

(iv) The goods covered under Bills of Entry No. 2025733 dated 13.05.2025 and 3719425 dated 06.08.2025as per details mentioned in **Annexure-A**, declared to contain "HYDRAULIC ROCK BREAKER SPARE PARTS" and found mis-declaring the Country of Origin should not be held liable for confiscation under **Section 111(m)** of the Customs Act, 1962.

(v) The differential customs duty total amounting to **Rs. 1,30,20,845/-** (Rupees One Crore Thirty Lakh Twenty Thousand Eight Hundred and Forty-Five only) on the import of "HYDRAULIC ROCK BREAKER SPARE PARTS" covered under Bills of Entry No. 2025733 dated 13.05.2025 and 3719425 dated 06.08.2025 as per details mentioned in **Table-B,** should not be demanded and recovered in terms of Section 28(4) of the Customs Act, 1962 along with applicable interest in terms of Section 28AA of the Customs Act, 1962.

(vi) Penalty should not be imposed upon M/s. Siyaram Earthmovers Private Limited (IEC No. ABKCS0369Q), located at F/201, 2nd Floor, Sonam Srivilas, Adeshwar Road, New Golden Nest Phase-15, Sai Furniture, Mira Road (East), Mira Bhayandar, Thane, Maharashtra-401105, under **Section 114A and 114AA of the Customs Act, 1962** of the Customs Act, 1962, separately in respect of the goods covered under Bills of Entry No. 2025733 dated 13.05.2025 and 3719425 dated 06.08.2025, and found mis-declaring the Country of Origin and **attracting ADD** under Notification No. 11/2024-Cus (ADD), as per details mentioned in **Table-B.**

12.2 Shri Vishal Sharma (Director) of M/s. Siyaram Earthmovers Private Limited (IEC No. ABKCS0369Q), located at F/201, 2nd Floor, Sonam Srivilas, Adeshwar Road, New Golden Nest Phase-15, Sai Furniture, Mira Road (East), Mira Bhayandar, Thane, Maharashtra-401105 is hereby called upon to show cause in writing to the Pr. Commissioner/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 within 30 (thirty) days from the date of receipt of the notice as to why, penalty should not be imposed on him under **Section 112(a), Section 112(b),** and **Section 114AA** of the Customs Act, 1962in respect of Goods mentioned in **Annexure-A.**

13. The noticee may submit their written reply to this Show Cause Notice to the adjudication authority within 30 days of the receipt of this show cause notice. The above noticee is further advised to indicate in his written submission whether they desire to be heard in person before the case is adjudicated. If no mention is made about this in the written submission, it would be presumed that they do not desire to be heard in person. They are also required to produce at the time of showing cause all evidences on which they intend to rely upon in support of their defence. If no cause is shown by them against the action proposed to be taken within 30 days of receipt of this notice or if they do not appear before the adjudicating authority when the case is posted for hearing, the case would be liable to be adjudicated on the basis of evidences on records.

14. 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/DRI also reserves its right to issue separate Notice/s for other Noticees, offences etc related to the above case, if warranted.

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.

16. The documents/articles as listed at Annexure-R are relied upon and are enclosed with this show cause notice, and where not enclosed with this Notice will be made available for inspection on demand made in writing.

Encl.:

(i) Annexure-A regarding Differential Duty Calculation.
(ii) Annexure-R along with RUD No. 1 to 25.

Digitally signed by Nitin Saini
Date: 05-08-2026 15:44:16

(Nitin Saini)
Commissioner of Customs
Customs House, Mundra

F.No. GEN/ADJ/COMM/445/2026-Adjn

SCN No. 33/2026-27/COMM/N.S./Adjn/MCH

To, (Noticee),

1. M/s Siyaram Earthmovers Private Limited (Director Shri Vishal Sharma) (IEC No. ABKCS0369Q) located at F/201, 2nd Floor, Sonam Srivilas, Adeshwar Road, New Golden Nest Phase-15, Sai Furniture, Mira Road (East), Mira Bhayandar, Thane, Maharashtra-401105. (e-mail:**siyaram.mh@gmail.com**).

2. Shri Vishal Sharma (Director), M/s Siyaram Earthmovers Private Limited (IEC No. ABKCS0369Q) located at F/201, 2nd Floor, Sonam Srivilas, Adeshwar Road, New Golden Nest Phase-15, Sai Furniture, Mira Road (East), Mira Bhayandar, Thane, Maharashtra-401105. (e-mail: **siyaram.mh@gmail.com**).

Copy to:

(1) The Additional Director General, DRI Zonal Unit, Ahmedabad.
(2) The Joint Director, Directorate of Revenue Intelligence, Regional Unit, Gandhidham (Kutch).
(3) Deputy Commissioner/Assistant Commissioner (EDI), Customs House, Mundra with request to upload the Notice in Official Website.
(4) Guard File.