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F.No. GEN/ADJ/COMM/422/2026-Adjn
SCN No.: 35/2026-27/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. MANSI EQUIPMENTS (IEC: AFSPA0094F), having its registered office located at B/6, Sri Gopal Complex, Maninagar Char Rasta, Maninagar, Ahmedabad, Gujarat-380008 (hereinafter referred to as *"M/s. Mansi Equipments"* or *"the Importer"*), imported goods vide **Bills of Entry No. 3771688 dated 08.08.2025, 3878971 dated 14.08.2025 and 3985199 dated 20.08.2025** (**RUD-01, Coll'y**) at Mundra Port, Kutch.

Specific intelligence gathered by the Directorate of Revenue Intelligence (DRI) indicated that the aforesaid consignments imported by M/s. MANSI EQUIPMENTS (IEC: AFSPA0094F), lying at Mundra Port and declared as **"EARTH MOVING SPARES"** under **CTH 84314930**, were **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.	3771688 dated 08.08.2025	ECNU2245451	M/s. Suny Industrial (Malaysia) SDN BHD	EARTH MOVING SPARES
2	2781747 dated 20.06.2025 (Ex-Bill of Entry No. 3878971 dated 14.08.2025)	DRYU2401303		EARTH MOVING SPARES
3	3985199 dated 20-08-2025	MSKU4350506		EARTH MOVING SPARES

Intelligence gathered by the Directorate of Revenue Intelligence, Gandhidham Regional Unit indicated that M/s Mansi Equipments. (IEC-AFSPA0094F), B/6, Sri Gopal Complex, Maninagar Char Rasta, Maninagar, Ahmedabad, Gujarat-380008, are indulged in Customs duty evasion on import of '*Hydraulic Rock Breakers in fully-assembled/CKD form and alloy steel chisels'*, through Mundra Port & Chennai Port, by way of mis-declaring the

Country of origin as "Malaysia", whereas the actual country of origin of the subject goods was "China". As per Notification No. 11/2024-Cus. (ADD) dated 27.06.2024 issued by the Central Board of Indirect Taxes & Customs (CBIC), all goods originating in or exported from China PR & Korea RP attract anti-dumping duty. Intelligence gathered suggested that the imported goods of Chinese Origin have been routed via Malaysia to conceal the actual country of origin and mislead authorities, thereby evading the applicable Anti-Dumping and other applicable Duties.

Acting upon the said intelligence, the live import consignments covered under the Bills of Entry No. 3771688 dated 08.08.2025, 3878971 dated 14.08.2025 and 3985199 dated 20.08.2025 were put on hold for examination of the subject goods by DRI and search proceedings were initiated at the premises of the Importer.

2. Search Proceedings:

2.1 Acting upon the above intelligence, the officers of DRI conducted a search Proceedings on 13.08.2025 at the premises of the importer M/s. MANSI EQUIPMENTS (IEC: AFSPA0094F), located at B/6, Sri Gopal Complex, Maninagar Char Rasta, Maninagar, Ahmedabad, Gujarat-380008, under Panchnama dated 13.08.2025 **(RUD-02)**.

2.1.1 During the said search proceedings, upon examination of the laptop and mobile phone of Shri Sanjay Vedprakash Agrawal, Proprietor of M/s Mansi Equipments, the officers recovered an invoice of overseas supplier M/s Suny Industrial (Malaysia) SDN BHD, Malaysia in an editable Excel format. On being asked, Shri Sanjay Vedprakash Agrawal stated that the said Excel invoice file had been provided to him by one of the suppliers for the purpose of editing the invoice details for submission of documents for banking transactions. The said Excel sheet was printed, taken on record, and annexed as Annexure-A to the Panchnama **(RUD-03)**, duly signed by the officers, the Panch witnesses, and Shri Sanjay Vedprakash Agrawal, thereby establishing manipulation/editing of import invoices prior to submission to banks and Customs.

2.1.2 Further, during questioning regarding the import of Hydraulic Rock Breakers and their components from Malaysia, Shri Sanjay Vedprakash Agrawal categorically stated that all such imports were carried out strictly under the instructions of M/s Mahaveer Distributors, Bengaluru. He admitted that the purchase orders for the imported goods were raised by M/s Mahaveer Distributors, and that all import-related expenses were borne by them. He further stated that the import payments were initially routed through the bank account of M/s Mansi Equipments, after which the amounts were transferred through banking channels to the overseas suppliers.

2.1.3 Shri Sanjay Vedprakash Agrawal, Proprietor of M/s Mansi Equipments also disclosed that **Shri Rajiv Jain** was the key person managing and overseeing the import operations of his firm, including logistics and coordination with the import-related team, along with **Ms. Lalita**. He further admitted that his role in the entire import transaction was limited to facilitating the imports, for which he received a **commission of approximately 1% to 1.5% of the invoice value** of the imported goods.

2.1.4 The above facts clearly establish that Shri Sanjay Vedprakash Agrawal acted as a **front/facilitator**, while the actual control, financing, and decision-making regarding imports vested with **M/s Mahaveer Distributors and its key functionaries**, thereby corroborating the larger conspiracy in the mis-declared imports routed through Malaysia.

2.2 During the investigation it was revealed that M/s Mahaveer Distributors, through its Partner Shri Rajiv Hosamane Jayaprakash, situated at No. 356/357, 9th Cross Rd, 4th Phase, Peenya Industrial Area, Bengaluru Urban, Karnataka-560058, was the actual beneficiary owner of the goods imported on the name of M/s. Mansi Equipments. Therefore, the officers of DRI also conducted a search Proceedings on 08.09.2025 at the premises of M/s Mahaveer Distributors, situated at No. 356/357, 9th Cross Rd, 4th Phase, Peenya Industrial Area, Bengaluru Urban, Karnataka-560058, under MAHAZAR dated 08.09.2025 **(RUD-04)**.

2.2.1 During the course of the search, Shri Hosamane Jayaprakash Rajiv, Partner of M/s Mahaveer Distributors introduced Mrs. Lalitha Venkat, Purchase Assistant of M/s Mahaveer Distributors, and Mrs. Mangala V., Corporate Accounts Manager of M/s Freyer International Logistics, who were present at the premises at the relevant time. The officers of DRI, in the presence of the Mahazar witnesses and the above persons, carried out a systematic search of the premises.

2.2.2 During the search proceedings, in order to cooperate with the investigation, Shri Hosamane Jayaprakash Rajiv, Mrs. Lalitha Venkat, and Mrs. Mangala V. voluntarily submitted their respective mobile phones, which were being used by them for business purposes. The officers informed the concerned persons that they had reasonable belief that the said mobile phones contained electronic data, communications, and documents relevant to the ongoing investigation being conducted by DRI in connection with the import of Hydraulic Rock Breakers and related components.

2.3 Parallely, the officers of DRI also conducted a search Proceedings on 08.09.2025 at the premises of M/s Freyer International Pvt. Ltd, 3rd Floor, KMJ Aven, Marathalli Outer Ring Road, Bengaluru -560037, under MAHAZAR dated 08.09.2025 **(RUD-05)**.

2.3.1 During examination of digital records, the officers of DRI found incriminating e-mails in the official e-mail ID rajesh.s@freyerinternational.com, as well as relevant documents and communications in the WhatsApp chats of Shri Rajesh S., Operational Assistant Manager (ocean). The contents of the said electronic records were found to be prima facie relevant to the investigation being conducted in respect of the import of Hydraulic Rock Breakers and allied components.

2.3.2 Thereafter, Shri Rajesh S. voluntarily consented to the forensic extraction of data from his above-mentioned e-mail ID and the WhatsApp data linked to his mobile number 7204257278. Accordingly, a qualified forensic expert, Smt. Anushka Raman, Digital Evidence Examiner, was called to carry out the forensic imaging and extraction of the said electronic data, which was duly completed in accordance with prescribed procedures.

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

3.1 Acting upon the intelligence, the consignments imported by M/s. MANSI EQUIPMENTS, Ahmedabad covered under Bill of Entry No. 3771688 dated 08.08.2025was put on hold on 13.08.2025, Bill of Entry No. 3878971 dated 14.08.2025 was put on hold on15.08.2025 and Bill of Entry No. 3985199 dated 20.08.2025 was put on hold on 21.08.2025 for examination by the DRI.

3.2 The consignment imported in container no. ECNU2245451covered under Bill of Entry No. 3771688 dated 08.08.2025, was examined by the DRI officers, under Panchnama dated 22/24.08.2025 drawn at M/s Mundra International Container Terminal Pvt. Ltd. (MICT CFS), Mundra **(RUD-06).**

3.2.1 As per the import documents, the goods were declared as *"Earth Moving Spares – KJIN81 Double Lock Top"* supplied by M/s Suny Industrial (Malaysia) SDN BHD, Malaysia. During the examination, the container was found to contain **14 wooden boxes**. Upon opening, each box contained **sky-blue coloured heavy machinery with accessories**, including Power Cell, Front Head, Back Head, Cylinder, Piston and banners bearing **"KJIN" markings**. On examination, all the machines were found identical in nature and were prima facie identified as **Hydraulic Rock Breakers along with accessories**.

3.3 The consignment imported in container no. MSKU4350506 covered under Bill of Entry No. 3985199 dated 20.08.2025, was examined by the DRI officers, under Panchnama dated 24.08.2025 drawn at M/s. Mundhra CFS Pvt. Ltd., Mundra **(RUD-07).**

3.3.1 As per the import documents, the goods were declared as *"Earth Moving Spares"* of various types supplied by M/s Suny Industrial (Malaysia) SDN BHD, Malaysia. During the examination, the container was found to contain wooden boxes and palletised cargo, which upon opening revealed **Hydraulic Rock Breakers and their major components**, including **Hydraulic Breakers with accessories**, **Power Cells**, **Front Heads**, and **Pistons**, along with accessories such as chisels, hose pipes, tool kits, hydraulic oil seals, banners bearing **"KJIN" markings**. Several items were found to bore "KJIN" markings.

3.3.2 It was further observed that machinery items were found to bear a special mark/logo ***"CYU"*** embossed on the machine/machine parts, indicating manufacturer-specific identification markings. Also, one toolbox was found to contain a **slip written in Chinese language**, further indicating the foreign origin of the goods.

3.4 The consignment imported in container no. DRYU2401303 covered under Bill of Entry No. 2781747 dated 20.06.2025 (Ex-Bill of Entry No. 3878971 dated 14.08.2025), was examined by the DRI officers, under Panchnama dated 25.08.2025 drawn at M/s. Mundhra Warehousing Zone, Near Landmark Empty Park, Mundra **(RUD-08).**

3.4.1 As per the import documents, the goods were declared as *"Earth Moving Spares"* of various types supplied by M/s Suny Industrial (Malaysia) SDN BHD, Malaysia. During examination, it was observed that the container had already been de-stuffed and was placed in warehouse no. 6. During the examination of the de-stuffed goods it was noticed that goods was packed in 16 wooden boxes. During the examination, the consignment was found to contain various types of machinery parts which appeared to be Hydraulic Rock Breaker Parts.

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

4.1 Statement of Shri Sanjay Vedprakash Agrawal, Proprietor of M/s Mansi Equipments, Ahmedabad, was voluntarily recorded under Section 108 of the Customs Act, 1962 on 03.09.2025 (RUD-09), wherein he inter-alia stated that:

4.1.1 Shri Sanjay Agrawal stated that M/s Mansi Equipments, established in 2021, is engaged in the import and trading of Hydraulic Rock Breakers and their spare parts, and that he is the sole proprietor, responsible for overall operations of the firm. He admitted that he started importing in January 2025 and had imported around 56 consignments till date.

4.1.2 He categorically admitted that the imports made in the name of M/s Mansi Equipments were **not for his own business**, but were undertaken **on behalf of M/s Mahaveer Distributors, Bengaluru**, and that Shri Rajiv Jain, Partner of M/s Mahaveer Distributors, was the **actual importer and beneficiary** of the said goods. He further admitted that all expenses related to said imports, including procurement, logistics and customs clearance, were borne by M/s Mahaveer Distributors.

4.1.3 Shri Agrawal further stated that M/s Mahaveer Distributors deliberately used his IEC for imports due to concerns regarding **Anti-Dumping Duty imposed on Hydraulic**

Rock Breaker parts of China origin, and that he was paid **1% commission of the invoice amount** for allowing the use of his IEC.

4.1.4 Role of M/s Mahaveer Distributors and Use of IEC:

Shri Agrawal categorically stated that the imports made in the name of **M/s Mansi Equipments** were **actually undertaken on behalf of M/s Mahaveer Distributors, Bengaluru**, whose Partner **Shri Rajiv Jain** was the **actual beneficiary and decision-maker**. He admitted that:

- All **import-related expenses** were borne by **M/s Mahaveer Distributors**;
- Import documents from overseas suppliers were **directly received by M/s Mahaveer Distributors**;
- Customs Brokers were appointed at the instance of **M/s Mahaveer Distributors**;
- He was receiving only **1% commission** for allowing the use of his **IEC**, and a separate bank account was maintained exclusively for transactions related to M/s Mahaveer Distributors.

4.1.5 He admitted that imports were shown as being made from M/s Suny Industrial (Malaysia) SDN BHD, Malaysia, and in one instance from M/s BL Harmony International SDN BHD, Malaysia. However, upon being confronted with documentary evidence (recovered from his firm's official mail id mansiequipments@gmail.com), including **email correspondences, parallel invoices, packing lists, and insurance certificates obtained from China**, Shri Agrawal made a **categorical and unequivocal admission** that:

"All goods imported through Malaysia by M/s Mansi Equipments are of China origin."

He admitted that:

- Goods were **of Chinese Origin** and **loaded from Ningbo Port, China**;
- The goods were thereafter **routed through Malaysia**, where **containers were changed** and documents were altered;
- **Parallel invoices** were generated—one issued by **M/s Ningbo Eagle King IMP & EXP Co. Ltd., China** to **M/s Suny Industrial (Malaysia) SDN BHD**, and another by the Malaysian entity to **M/s Mansi Equipments**, both invoices being **identical in format, having same invoice number & date, description & quantity of goods, and total value**;
- The **Country of Origin was deliberately shown as Malaysia instead of China**.

4.1.6 He further admitted that although the Bills of Entry and commercial documents declared the **Country of Origin as Malaysia**, the goods imported by M/s Mansi Equipments were in fact **of China origin**, and that such goods were **routed through**

Malaysia before being imported into India. He further admitted that the goods were originally shipped from China and re-exported from Malaysia after container change.

4.1.7 Knowledge of Anti-Dumping Duty and Intent:

Shri Agrawal admitted that the routing through Malaysia was adopted **specifically due to Anti-Dumping Duty concerns**, and that **M/s Mahaveer Distributors deliberately avoided filing Bills of Entry in their own name** for Hydraulic Rock Breaker parts. He admitted that he was **fully aware** that:

- The goods were of **Chinese origin**;
- They were covered under **Anti-Dumping Notification No. 11/2024-Cus. (ADD) dated 27.06.2024**;
- The mis-declaration of Country of Origin was done to **avoid payment of Anti-Dumping Duty**.

4.1.8 Conclusion from the Statement:

The statement of Shri Sanjay Vedprakash Agrawal conclusively establishes that:

- Goods of **Chinese origin** were deliberately **routed through Malaysia**;
- **Parallel invoices and manipulated documentation** were used to show Malaysia as the Country of Origin;
- The arrangement was adopted **with full knowledge of Anti-Dumping Duty liability**;
- The mis-declaration was **wilful, conscious, and motivated by intent to evade duty**.

This statement provides **strong, independent, and direct corroborative evidence** of the **modus operandi**, **mens rea**, and **deliberate suppression of material facts**, and fully supports invocation of **Sections 28(4), 111(m), 112(a), 112(b), 114A and 114AA** of the Customs Act, 1962 in the present investigation.

4.2 Statement of Shri Shri Rajiv Hosamane Jayaprakash, Partner of M/s Mahaveer Distributors, Bengaluru, was voluntarily recorded under Section 108 of the Customs Act, 1962 on 15.09.2025 (RUD-10), wherein he inter-alia stated that:

4.2.1 Shri Rajiv Hosamane stated that M/s Mahaveer Distributors, established in 2014, is engaged in import and trading of earthmoving spare parts, including Hydraulic Rock Breakers and their parts, and that he is the sole working partner, responsible for procurement, imports, finance, and overall business operations. He admitted that all import decisions, supplier selection, and financial arrangements of the firm are under his direct control.

4.2.2 In reply to a specific question regarding the brand name of the goods imported and traded by the firm, Shri Rajiv stated that M/s Mahaveer Distributors is engaged in marketing and distribution of earthmoving spare parts under the brand names **'ITR'** and **'KJIN'**. It was further stated that 'ITR' is a brand owned by an Italy-based company, for which the firm acts as a distributor of complete undercarriage parts, tooth points, adapters, etc. Further, he admitted that **'KJIN'** is a registered brand name of M/s Mahaveer Distributors, duly registered in India.

4.2.3 He admitted 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 **directly imported one consignment** of Hydraulic Breakers from **M/s Suny Industrial (Malaysia) SDN BHD** in **August/September 2024**, based on coordination with Ms. Nancy, and that the **documents were arranged through her**.

4.2.4 Control and Involvement in Imports Made in the Name of M/s Mansi Equipments:

- Shri Rajiv admitted that although the subsequent imports were made in the name of M/s Mansi Equipments, he was actively involved in and exercised effective control over the said imports. He stated that he had **introduced M/s Mansi Equipments to the logistics service providers and Customs handling agencies**, thereby facilitating the entire import and clearance mechanism.

- Shri Rajiv further admitted that he had provided the contact details of his employees, including Ms. Lalitha, to coordinate in matters relating to import documentation and Customs clearance. He acknowledged that his employees were directly involved in interacting with the Customs Broker and M/s Mansi Equipments for preparation, vetting and submission of import documents. He also admitted that he was part of WhatsApp groups and e-mail chains wherein import-related documents and **checklists were circulated for review and approval** prior to filing with Customs. This establishes that he had prior knowledge of and consented to the declarations made in respect of the imports.

- Shri Rajiv further admitted that the **financial aspects of the imports were arranged and funded by him**, including advance payments, remittances to overseas suppliers and payment of Customs duties prior to clearance of the goods. Such funding demonstrates his role as the **actual person behind the imports**.

- He also admitted that **after Customs clearance, the imported goods were received by him locally from M/s Mansi Equipments**, thereby confirming that the goods were procured for his benefit and under his control. Which demonstrate that he was the actual beneficiary owner of the goods imported in the name of M/s Mansi Equipments.

- Shri Rajiv further stated that **import documents were received by his employees directly from Ms. Nancy, the Chinese supplier**, and that the same were forwarded by his staff to the Customs Broker and M/s Mansi Equipments for Customs clearance purposes. He also admitted that the **import checklists were jointly approved by his staff and M/s Mansi Equipments** before submission to Customs.

- The above admissions made by Shri Rajiv clearly establish that, despite the imports being made in the name of M/s Mansi Equipments, he exercised **effective control over documentation, financing, clearance and post-import handling of the goods**, indicating his conscious involvement and role in the subject imports.

4.2.5 Documentary Evidence and Parallel Invoices:

- During the statement, Shri Rajiv Hosamane Jayaprakash was confronted with various documentary evidences, including email correspondences, Bills of Lading and parallel sets of commercial invoices (recovered during statement dated 03.09.2025 recorded u/s 108 of the Customs Act, 1962 of Shri Sanjay Vedprakash Agrawal). The email correspondences explicitly referred to instructions such as “supplier address from China to Malaysia” and directions to obtain revised documents along with Certificates of Origin, clearly indicating conscious handling of documentation to project Malaysia as the country of origin.

- Further, Shri Rajiv Hosamane was confronted with **two parallel sets of invoices bearing identical invoice numbers, descriptions of goods, quantities and values**, wherein one set was issued by **M/s Ningbo Eagle King IMP & EXP Co. Ltd., China** to **M/s Suny Industrial (Malaysia) SDN BHD**, and the corresponding set was issued by **M/s Suny Industrial (Malaysia) SDN BHD** to **M/s Mansi Equipments**. The existence of such back-to-back invoices with identical particulars, except for the change in supplier name and country, clearly evidences a structured arrangement to route goods of Chinese origin through Malaysia.

- Despite being confronted with the above documentary evidence and notwithstanding his admitted involvement in import-related communications through his employees, Shri Rajiv Hosamane attempted to disclaim responsibility by stating that **M/s Mansi Equipments alone was responsible for the imports**. However, his admission that his employees were actively handling the correspondence and documentation related to the imports establishes his knowledge of and involvement in the impugned transactions.

4.2.6 Financial Control and Beneficial Ownership:

During the statement Shri Rajiv admitted that:

- **Substantial funds were transferred** from his firm's bank account to **M/s Mansi Equipments** prior to clearance;
- Such funds were used for **payment of Customs duty, supplier payments, and other import expenses**;
- Payments were made **on his instructions**, and he accepted that he financed the imports.

He further admitted that **M/s Mansi Equipments charged approximately 2% margin** on local invoices raised to M/s Mahaveer Distributors.

4.2.7 Denial despite Evidence:

While Shri Rajiv Hosamane repeatedly denied being the **actual importer or beneficial owner**, he failed to provide any documentary evidence to rebut:

- His **financial control** over imports;
- His **approval of import documents and checklists**;
- His **active participation in correspondence** indicating Chinese origin and routing via Malaysia;
- His **knowledge of Anti-Dumping Duty** and continued approval of imports without payment of such duty.

4.2.8 Conclusion Drawn from the Statement:

The statement of Shri Rajiv Hosamane Jayaprakash, read with documentary evidence, establishes that:

- He exercised **effective control over imports** made in the name of M/s Mansi Equipments;
- He was in contact with Chinese suppliers and accepted goods routed though Malaysia.
- He was **fully aware that the goods were of Chinese origin**, but were routed through Malaysia;
- He **knowingly permitted and facilitated mis-declaration of Country of Origin**;
- He **financed and controlled the import transactions**, thereby qualifying as **"beneficial owner"** under **Section 2(3A) of the Customs Act, 1962**;
- His subsequent denial is **self-serving and contradicted by contemporaneous documentary evidence**.

The statement thus provides **strong corroborative evidence** of a **concerted and deliberate scheme** involving **routing of Chinese-origin goods through Malaysia** to

evade Anti-Dumping Duty, and clearly establishes **mens rea, suppression of material facts, and active abetment**, warranting invocation of **Sections 2(26), 28(4), 111(m), 112(a), 112(b), 114A and 114AA** of the Customs Act, 1962 against the concerned persons.

4.3 Statement of Smt. Lalitha Venkat, Import and Purchase Assistant of M/s Mahaveer Distributors, Bengaluru, was voluntarily recorded under Section 108 of the Customs Act, 1962 on 23.09.2025 (RUD-11), wherein she inter-alia stated that:

4.3.1 Smt. Lalitha Venkat stated that she has been working as Import and Purchase Assistant with M/s Mahaveer Distributors, Bengaluru, since 2021. Her responsibilities included coordination with foreign suppliers and agents, handling import documentation such as invoices, packing lists, certificates of origin and bills of lading, approving checklists, and forwarding the same to the appointed Customs Broker for filing of Bills of Entry. She admitted that all such activities were carried out under the instructions of **Shri Rajiv Jayaprakash Hosamane**, management of M/s Mahaveer Distributors.

4.3.2 She admitted that, as per the directions of Shri Rajiv Hosamane, she was assisting **Shri Sanjay Vedprakash Agrawal**, Proprietor of **M/s Mansi Equipments, Ahmedabad**, in respect of imports made in the name of M/s Mansi Equipments. She stated that she used to receive import documents from **Ms. Nancy**, an overseas agent handling **China and Malaysia**, and used to approve the checklists and forward the documents to the Customs Broker for clearance of consignments imported by M/s Mansi Equipments.

4.3.3 She categorically stated that she was **not receiving any extra remuneration** for handling the work of M/s Mansi Equipments and that the said work was done solely on the directions of Shri Rajiv Hosamane. She further stated that no other employee of M/s Mahaveer Distributors was handling the imports of M/s Mansi Equipments, except herself.

4.3.4 Smt. Lalitha Venkat admitted that **'KJIN' brand**, which appeared in the item description (MV Code) of invoices pertaining to imports made by M/s Mansi Equipments, is owned by **M/s Mahaveer Distributors**. However, she claimed that she did not take note of the brand name while approving the checklists, stating that classification was based on CTH and not on brand.

4.3.5 She admitted that she was **aware of Anti-Dumping Duty Notification No. 11/2024-Customs (ADD) dated 27.06.2024**, applicable on Hydraulic Rock Breakers and spare parts imported from China. She further admitted that documents initially received from Ms. Nancy indicated **Chinese suppliers / China to Malaysia movement**, which attracted ADD, and that the Customs Broker had pointed out that the invoices were from China to Malaysia and had sought revised documents along with Certificate of Origin.

4.3.6 She stated that she thereafter **asked Ms. Nancy to provide revised documents**, assuming that the goods were to be shown as of Malaysian origin, as in previous cases. She admitted that revised documents were received showing **Malaysian supplier and Malaysian origin instead of Chinese origin**, which she forwarded to the Customs Broker without independently verifying the correctness or genuineness of such revised documents.

4.3.7 She admitted that in certain cases she **approved the checklist despite the absence of Malaysia-to-India commercial documents**, citing urgency and deadlines for filing Bills of Entry. She further admitted that she forwarded documents such as **blank Certificate of Origin purportedly issued by Malaysian Chamber of Commerce**, received along with other documents, in WhatsApp groups consisting of herself, Shri Rajiv Hosamane, Shri Sanjay Agrawal and the Customs Broker, without verifying their authenticity. She admitted that the official e-mail ID **purchaseandstores@mahaveerdistributors.com**, from which several crucial communications were exchanged regarding revised documents, supplier address being changed from China to Malaysia, and approval of checklists, was **handled exclusively by her**, with the password being known to Shri Rajiv Hosamane as part of company policy.

4.3.8 When confronted with e-mail correspondences showing **parallel invoices bearing identical invoice numbers, descriptions, quantities and values**, issued first by a Chinese supplier to a Malaysian entity and thereafter by the Malaysian entity to M/s Mansi Equipments, she stated that she did not recollect the specific details and claimed that she merely forwarded documents as received from Ms. Nancy, without scrutinising the discrepancies.

4.3.9 In her concluding statement, Smt. Lalitha Venkat stated that she was a **paid employee** of M/s Mahaveer Distributors and that she acted as per the instructions of her employer Shri Rajiv Hosamane. However, she admitted to having actively handled, approved and forwarded import documents, checklists and revised commercial documents in respect of imports made by M/s Mansi Equipments, which ultimately resulted in clearance of goods on the basis of documents showing **Malaysian origin instead of Chinese origin**, despite her knowledge of the applicability of Anti-Dumping Duty on goods of Chinese origin.

4.4 Statement of Smt. Mangala V., Corporate Accounts Manager of M/s Freyer International Pvt. Ltd., Bengaluru, was voluntarily recorded under Section 108 of the Customs Act, 1962 on 23.09.2025 (RUD-12), wherein he inter-alia stated that:

4.4.1 Smt. Mangala V. stated that she is working as **Corporate Accounts Manager** with **M/s Freyer International Pvt. Ltd., Bengaluru**, a freight forwarding and logistics company, since September 2022. She stated that the company is engaged in providing freight forwarding and logistics services and handles import consignments for various clients, including **M/s Mahaveer Distributors**, a regular customer of their firm.

4.4.2 She stated that **M/s Mansi Equipments, Ahmedabad**, was introduced to M/s Freyer International Pvt. Ltd. by **Shri Rajiv Jayaprakash Hosamane**, Partner of M/s Mahaveer Distributors, during October–November 2024. She stated that Shri Rajiv Hosamane informed her that M/s Mansi Equipments, which was earlier involved in exports, intended to start import activities and sought assistance for handling their import consignments.

4.4.3 She admitted that all import documents pertaining to consignments of **M/s Mahaveer Distributors as well as M/s Mansi Equipments** were received by her from **Ms. Lalitha**, employee of M/s Mahaveer Distributors, through WhatsApp and official e-mail. She stated that based on the documents received from Ms. Lalitha, the same were forwarded to the respective Customs Brokers for filing of Bills of Entry at different ports, including Mundra.

4.4.4 On being confronted with e-mail correspondence dated 25.02.2025, she admitted that **initial documents received indicated movement of goods from China (Ningbo) to Malaysia**, thereby suggesting **Chinese origin** of the goods. She stated that upon receipt of such documents, the Customs Broker informed her that the documents were incorrect and required revision. She stated that she communicated the discrepancy to **M/s Mahaveer Distributors**, after which **revised documents showing Malaysia-to-India movement** were provided. She admitted that in the revised documents, **the description of goods, quantity and value remained the same** as those mentioned in the earlier invoices issued from China to Malaysia. She further admitted that at least **two such invoices** were received and processed by her.

4.4.5 Smt. Mangala V. admitted that she was **aware of Anti-Dumping Duty Notification No. 11/2024-Customs (ADD) dated 27.06.2024**, applicable on Hydraulic Rock Breakers and spare parts imported from **China and Korea**. However, she stated that upon receiving **China-to-Malaysia documents**, she merely forwarded the same to the Customs Broker, who advised that the documents needed correction, and she relied upon revised documents subsequently received through M/s Mahaveer Distributors. She stated that she was **not in direct contact with Ms. Nancy**, the overseas agent, and that there was no WhatsApp group involving her and Ms. Nancy. However, she admitted that there existed a WhatsApp group consisting of herself, Shri Sanjay Vedprakash Agrawal of M/s Mansi Equipments, Shri Rajiv Hosamane, and Ms. Lalitha, wherein import-related communications were exchanged.

4.4.6 She also stated that she was not aware that M/s Mahaveer Distributors was effectively working on behalf of M/s Mansi Equipments in handling their imports. She further stated that in September 2025, she forwarded available import documents to **M/s**

Mansi Equipments upon their request, as they informed her that their data had been deleted from their e-mail records.

4.5 Statement of Shri Dungarakhiya Vipul Ranshi, H-Card Holder of Custom Broker M/s Welgrow Line North India Private Limited, Gandhidham was voluntarily recorded under Section 108 of the Customs Act, 1962 on 17.11.2025 (RUD-13), wherein he inter-alia stated that:

4.5.1 Shri Dungarakhiya Vipul Ranshi stated that he is an H-Card holder of M/s Welgrow Line North India Private Limited, a licensed Customs Broker, and is responsible for field operations and customs clearance work at Mundra Port. He stated that his duties include supervision of customs assessments, cargo examination, and ensuring clearance and delivery of imported consignments. He confirmed that the Bills of Entry under investigation were filed by his firm on behalf of M/s Mansi Equipments, Ahmedabad.

4.5.2 He stated that M/s Welgrow Line North India Private Limited has been handling import consignments of M/s Mansi Equipments since 2019 at Mumbai and Chennai Ports and since February 2025 at Mundra Port. He further stated that prior to the present three consignments; his firm had handled 18 consignments of M/s Mansi Equipments. He admitted that all import documents in respect of the Mundra consignments were received only through the freight forwarder M/s B & H Logistics Pvt. Ltd., and not directly from the importer. He stated that his firm had no direct interaction with the importer M/s Mansi Equipments or its proprietor and that all communication was routed through the freight forwarder. He claimed that KYC documents of the importer were verified through the online system prior to undertaking customs clearance.

4.5.3 He admitted that the **Bills of Entry No. 3771688 dated 08.08.2025, 3985199 dated 20.08.2025 and X-Bond Bill of Entry No. 3879971 dated 14.08.2025** (against Warehouse Bill of Entry No. 2781747 dated 20.06.2025) were filed by his firm at Mundra Port on the basis of documents received from M/s B & H Logistics Pvt. Ltd. He further admitted that the said consignments were subsequently placed on hold by DRI and were examined under Panchnamas dated 22/24.08.2025, 24.08.2025 and 25.08.2025, during which he was personally present.

4.5.4 He stated that the checklists for filing the Bills of Entry were prepared by his firm and were shared with the freight forwarder, M/s B & H Logistics Pvt. Ltd., and that the Bills of Entry were filed only after receipt of approval from the said freight forwarder. He admitted that no technical catalogues, specifications or photographs of the imported goods were received by his firm and that assessment was done solely on the basis of commercial documents provided. He categorically stated that neither he nor his firm had **any direct communication with the overseas supplier** and that they were **not aware of the actual origin of the goods**, even though the goods were declared as originating from

Malaysia. He denied having any knowledge about **M/s Suny Industrial (Malaysia) SDN BHD** or its role in routing goods of Chinese origin.

4.5.5 Shri Vipul Ranshi admitted that he and his firm were aware of Anti-Dumping Duty Notification No. 11/2024-Cus dated 27.06.2024, applicable to parts of Hydraulic Rock Breakers and alloy steel chisels of Chinese Origin. He stated that although his firm had informed the forwarder and importer about the **possibility of duty benefits or claims based on Country-of-Origin Certificate**, they were informed telephonically by the freight forwarder that the importer had clearly stated that **no duty benefit was to be claimed** for the said consignments. He further admitted that his firm has also been handling import consignments of **M/s Mahaveer Distributors** at Mundra Port since June 2022 and that import documents for the said firm were also received through the same freight forwarder, M/s B & H Logistics Pvt. Ltd.

4.6 Statement of Shri MK Karunakaran, H-Card Holder of CHA M/S. SHREE PARVATHY SHIPPING, Gandhidham, was voluntarily recorded under Section 108 of the Customs Act, 1962 on 18.12.2025 (RUD-14), wherein he inter-alia stated that:

4.6.1 Shri M. K. Karunakaran stated that he is an **H-Card Holder** of the Customs House Agent firm **M/s Shree Parvathy Shipping, Gandhidham**, since March 2020. He stated that his responsibilities include checking import documents and handling customs clearance work on behalf of clients at Mundra Port.

4.6.2 He admitted that his CHA firm handled import consignments of M/s Mansi Equipments, Ahmedabad, and that the consignment under investigation was the **first shipment** of the said importer, which was cleared in **March 2025**. He stated that duty for the said consignment was paid on 17.03.2025.

4.6.3 He categorically stated that he had no direct knowledge of the importer M/s Mansi Equipments or its proprietor, and that all communication and coordination in respect of the said import was carried out exclusively through the freight forwarder, M/s Freyer International Logistics Pvt. Ltd., Bengaluru. He admitted that there was no direct interaction between his firm and the importer. He admitted that the complete set of import documents, including commercial invoice, packing list, Bill of Lading and Certificate of Origin, were received by his firm from the freight forwarder, and that the same were shared only through e-mail.

4.6.4 He stated that the Bill of Entry pertaining to the said consignment was filed by his firm on the basis of the documents received from the freight forwarder. He admitted that his firm prepared the checklist for filing the Bill of Entry and shared the same with the freight forwarder, who in turn forwarded it to the importer for approval. The Bill of Entry was filed only after confirmation of checklist approval. He further admitted that no technical catalogues, specifications or photographs of the goods were received to assist in proper classification.

4.6.5 He categorically stated that neither he nor his firm had any communication with the overseas supplier, and that he was not aware of the role of M/s Suny Industrial (Malaysia) SDN BHD in forwarding goods originating from China.

4.6.6 Shri Karunakaran admitted that he and his firm were aware of Anti-Dumping Duty Notification No. 11/2024-Cus dated 27.06.2024, applicable to parts of Hydraulic Rock Breakers and alloy steel chisels of Chinese Origin. However, he admitted that no concerns regarding applicability of ADD were raised with the importer or freight forwarder, as the documents received indicated Malaysian origin. He further admitted that his firm did not advise the importer regarding availment of benefit of preferential rate of duty, stating that only a Certificate of Origin of Malaysian origin was available and FORM-AI was not available, hence preferential benefit could not be claimed.

4.6.7 On being shown the Certificate of Origin purportedly issued by Malaysian Chamber of Commerce having reference No. MCCM, he stated that the document appeared to be not authentic and possibly forged. On being confronted with parallel invoices bearing identical invoice numbers, description, quantity and value, issued first by a **Chinese supplier to a Malaysian entity** and thereafter by the **Malaysian entity** to **M/s Mansi Equipments**, he admitted that the documents clearly indicated that **the goods were of Chinese origin**.

4.6.8 He further admitted that, based on the parallel invoices and other documentary evidence shown to him, it appeared that the goods supplied by M/s Suny Industrial (Malaysia) SDN BHD were **of Chinese origin and had been re-routed through Malaysia by mis-declaring the country of origin as Malaysia**.

4.7 Statement of Sanjay Vedprakash Agrawal, Proprietor of M/s Mansi Equipments, Ahmedabad was voluntarily recorded under Section 108 of the Customs Act, 1962 on 26.12.2025 (RUD-15), wherein he inter-alia stated that:

4.7.1 He stated that the firm initially undertook exports of excavator parts but later shifted to import of excavator parts and hydraulic rock breaker parts, with the first import made in January 2025.He admitted that till date his firm had imported 56 consignments under 56 Bills of Entry, out of which 55 consignments were imported from M/s Suny Industrial (Malaysia) SDN BHD and one consignment from B L Harmony (Malaysia). He admitted that imports were mainly routed through Malaysia. He stated that Bills of Entry were filed by three Customs Brokers, namely M/s Freyer International Logistics Pvt. Ltd., M/s B & H Logistics Pvt. Ltd. and M/s Rector Logistics, on behalf of M/s Mansi Equipments.

4.7.2 He categorically admitted that the actual country of origin of the goods imported from M/s Suny Industrial (Malaysia) SDN BHD was China, and that the goods were **re-routed through Malaysia**. He further admitted that the goods were **mis-declared as of Malaysian origin** at the time of import. He further admitted that the Customs Brokers were aware of the mis-declaration of country of origin, and that the goods were knowingly cleared as Malaysian origin despite being of Chinese origin.

4.7.3 Shri Agrawal admitted that **100% of the imported goods** were sold by him to **M/s Mahaveer Distributors**, and that he issued **one sale invoice per Bill of Entry** to the said firm. He further stated that he earned only **1% commission** on the invoice value for allowing the use of his IEC, as his business was fully dependent on M/s Mahaveer Distributors. He admitted that his firm does not own any brand, however the imported goods were accompanied with **'KJIN' brand stickers**, which he stated belonged to and were used exclusively by **M/s Mahaveer Distributors**.

4.7.4 On being confronted with parallel sets of invoices bearing identical invoice numbers and dates, one set showing supply from **China to Malaysia** and the other from **Malaysia to India**, he admitted that such documents pertained to imports made vide **Bills of Entry No. 8581840 dated 26.02.2025, 8581947 dated 26.02.2025 and 2855580 dated 24.06.2025**, and that the goods covered under these Bills of Entry were of Chinese origin but were mis-declared as of Malaysian origin.

4.7.5 He categorically admitted that the mis-declaration of country of origin was done with the intent to evade Anti-Dumping Duty, applicable on hydraulic rock breaker parts of Chinese origin, and stated that **all goods imported by M/s Mansi Equipments were of Chinese origin and re-routed through Malaysia**.

4.8 Statement of Shri Murali Rangarajan, Director & F-Card HolderofCHAM/s. Rector Logistics Pvt. Ltd., Chennai was voluntarily recorded under Section 108 of the Customs Act, 1962 on 29.12.2025 (RUD-16), wherein he inter-alia stated that:

4.8.1 He stated that his firm has been handling import consignments of M/s Mahaveer Distributors since 2022, and through M/s Mahaveer Distributors, his firm started handling import consignments of M/s Mansi Equipments from December 2024. He admitted that his firm cleared **09 consignments of M/s Mansi Equipments**, all imported from **Malaysia**, and also filed **two Bills of Entry for M/s Mahaveer Distributors**, also pertaining to imports from Malaysia. He admitted that he was personally acquainted with Shri Rajiv Hosamane of M/s Mahaveer Distributors, with whom he had both telephonic and in-person interactions, and that work relating to M/s Mansi Equipments was routed through Shri Rajiv Hosamane. He further admitted that he had only limited telephonic interaction with Shri Sanjay Agrawal, Proprietor of M/s Mansi Equipments.

4.8.2 Shri Rangarajan stated that **KYC documents** of both importers were received by his firm. He claimed that KYC verification of **M/s Mahaveer Distributors** was physically carried out, whereas in the case of **M/s Mansi Equipments**, KYC documents were received **self-attested** and relied upon without physical verification.

4.8.3 He admitted that all import documents, including commercial invoices, packing lists, Bills of Lading and Certificates of Origin, were received only through the freight forwarder M/s Freyer International Logistics Freight Ltd., through email and Whatsapp. He further admitted that no documents were received directly from the importer or the overseas supplier. He categorically admitted that **Smt. Mangala**, Sales & Accounts Manager of **M/s Freyer International Logistics Freight Ltd.**, was the primary point of contact for all clearance-related work. He further admitted that **both firms**(M/s Freyer International Logistics Freight Ltd. and M/s. M/s Rector Logistics Pvt. Ltd.) shared common investors, including **Shri T. J. Shrinivasraj**, and that business was routinely referred between the freight forwarder and the CHA firm.

4.8.4 He admitted that his firm filed multiple Bills of Entry on behalf of M/s Mansi Equipments and M/s Mahaveer Distributors, including **Bills of Entry dated between September 2024 and February 2025**, and that the goods covered under these Bills of Entry were **parts of Hydraulic Rock Breakers**. He admitted that **checklists for Bills of Entry** were prepared by his firm and were forwarded to the freight forwarder for approval, and that Bills of Entry were filed only after confirmation from the freight forwarder, without any independent confirmation from the importer. He stated that technical catalogues and specifications were received from the freight forwarder after customs queries were raised in initial consignments, thereby admitting that technical verification was undertaken only reactively and not as part of due diligence.

4.8.5 On being confronted with email correspondence dated 25.02.2025 and 06.02.2025, parallel invoices, and related documents, Shri Rangarajan acknowledged having seen and signed the said documents. He admitted that the emails clearly mentioned that commercial documents reflected movement of goods from China to Malaysia, and that revised documents with Certificate of Origin were sought.

4.8.6 He further admitted that **two sets of parallel invoices** (having number MA202500018 dated 21.01.2025 and MA202500019 dated 21.01.2025)**bearing identical invoice numbers, dates, description, quantity and value** were also received by his firm — one issued by M/s Ningbo Eagle King IMP & EXP Co. Ltd., China to M/s Suny Industrial (Malaysia) SDN BHD, and another issued by M/s Suny Industrial (Malaysia) SDN BHD to M/s Mansi Equipments. He admitted that these invoices pertained to Bills of Entry No. 8581840 and 8581947 dated 26.02.2025, which were filed by his firm. He further admitted that despite receiving invoices issued by a **Chinese supplier**, his firm proceeded to file the Bills of Entry **on the basis of revised Malaysian invoices** supplied by the freight forwarder, without escalating or reporting the discrepancy to Customs authorities.

4.8.7 On perusal of the documentary evidence, Shri Rangarajan categorically admitted that the goods imported under the said Bills of Entry appeared to be of Chinese origin, and that the goods had been re-routed through Malaysia and mis-declared as of Malaysian origin, with the intent to evade Anti-Dumping Duty. He admitted that he was fully aware of Anti-Dumping Duty Notification No. 11/2024-Cus dated 27.06.2024, applicable to parts of Hydraulic Rock Breakers and alloy steel chisels of Chinese Origin. Despite such knowledge, he admitted that no objection or caution was raised while filing the Bills of Entry on the basis of Malaysian Certificates of Origin.

4.8.8 He further admitted that his firm did not advise the importer regarding preferential duty benefits, stating that FORM-AI was not available. Shri Rangarajan clearly admitted that all goods imported by M/s Mansi Equipments and M/s Mahaveer Distributors from Malaysian Supplier were of Chinese origin, and that the goods were intentionally mis-declared as of Malaysian origin after routing through Malaysia to evade Anti-Dumping Duty.

4.9 Statement of Shri Mitesh P. Ruparel, G-Card Holder of CHA M/s. SSS Sai Shipping Services Pvt Ltd., Mundra was voluntarily recorded under Section 108 of the Customs Act, 1962 on 13.01.2026 (RUD-17), wherein he inter-alia stated that:

4.9.1 He admitted that his firm handled import consignments of M/s Mansi Equipments during January–February 2025, and cleared four consignments, all imported from Malaysia. He stated that he was aware that the Proprietor of M/s Mansi Equipments is Shri Sanjay Agrawal. However, he categorically admitted that there was no direct interaction with the proprietor, and that the entire import clearance work was routed through freight forwarders, namely M/s Freyer International Logistics Freight Ltd.

4.9.2 Shri Ruparel admitted that KYC documents such as IEC, GST, PAN and authorisation were received only through e-mail from the freight forwarder and that no physical verification of the importer was carried out by his firm. He stated that KYC verification was done purely on the basis of documents provided. He stated that all import documents, including commercial invoices, packing lists, Bills of Lading and Certificates of Origin, were received only through the freight forwarder, and thatno documents were received directly from the importer or the overseas supplier.

4.9.3 He admitted that Bills of Entry No. 8145804, 8148382, 8150581 and 7761891 pertaining to imports made by M/s Mansi Equipments were filed by his firm on the basis of documents supplied by the freight forwarder. He stated that the goods imported under these Bills of Entry were **parts of Hydraulic Rock Breakers**. He admitted that checklists for filing Bills of Entry were prepared by his firm and were shared with the freight forwarder for review and approval, and that the Bills of Entry were filed only after receiving confirmation from the freight forwarder, without direct approval from the importers themselves.

4.9.4 When confronted with email correspondence dated 25.02.2025 and **parallel invoices** showing one invoice issued by **Chinese suppliers (Ningbo Eagle King IMP & EXP Co. Ltd.) to M/s. Sunny Industrial (Malaysia) SDN BHD** and another invoice of identical number, description, quantity and value issued by **Malaysian entity to M/s. Mansi Equipments**, Shri Ruparel admitted having perused and signed the said documents. He admitted that the documents indicated parallel invoicing and that the goods imported under such Bills of Entry appeared to be of **Chinese origin** but were mis-declared as of Malaysian origin to evade Anti-Dumping Duty. He categorically stated that his firm never had any direct communication with the overseas supplier, **namely** M/s Suny Industrial (Malaysia) SDN BHD, and that he had no knowledge about their manufacturing capability or their role in re-routing goods originating from China.

4.9.5 Shri Ruparel admitted that he and his firm were fully aware of Anti-Dumping Duty Notification No. 11/2024-Cus (ADD) dated 27.06.2024, applicable to parts of Hydraulic Rock Breakers of Chinese origin. However, he admitted that no concerns were raised with the importers regarding applicability of ADD, as the documents furnished showed **Malaysian Certificates of Origin**, on the basis of which the Bills of Entry were filed. He further admitted that his firm did not advise the importers regarding availment of preferential rate of duty, stating that **FORM-AI was not available**. On a specific query, Shri Ruparel admitted that, based on the documents shown to him, the goods imported by M/s Mansi Equipments under the specified Bills of Entry appeared to be of Chinese origin and had been re-routed through Malaysia by mis-declaring the country of origin as Malaysia, with the intent to evade Anti-Dumping Duty.

4.10 Statement of Shri Chandrappa K.T., Authorized representative & G Card Holder of CHA M/s. B & H Logistics Private Limited, Bangalore was voluntarily recorded under Section 108 of the Customs Act, 1962 on 13.01.2026 (RUD-18), wherein he inter-alia stated that:

4.10.1 He admitted that his firm has been handling import consignments of M/s Mahaveer Distributors since 2022, and that through Shri Rajiv Hosamane, Partner of M/s Mahaveer Distributors, his firm started handling import consignments of M/s Mansi Equipments from April 2025 onwards. He stated that his firm cleared approximately 25 consignments of M/s Mansi Equipments, all imported from **Malaysia**. He further admitted that his firm also filed 8–10 Bills of Entry for M/s Mahaveer Distributors in respect of imports from **China**.

4.10.2 He stated that he was personally acquainted with **Shri Rajiv Hosamane** of M/s Mahaveer Distributors and had both telephonic and in-person interactions with him. He admitted that the import clearance work of M/s Mansi Equipments was routed through Shri Rajiv Hosamane, and that he had minimal interaction with Shri Sanjay Agrawal, Proprietor of M/s Mansi Equipments. He admitted that for all documentation work relating to imports of M/s Mansi Equipments, including preparation and approval of checklists and receipt of import documents, he and his firm was dealing exclusively with Ms. Lalitha, an employee of M/s Mansi Equipments, who was stationed at the warehouse of M/s Mahaveer Distributors, thereby indicating operational control of imports of M/s Mansi Equipments by M/s Mahaveer Distributors.

4.10.3 He stated that while KYC verification of M/s Mahaveer Distributors was carried out through physical verification of office premises and documents, in the case of M/s Mansi Equipments, KYC documents were received **self-attested**, and no physical verification of the importer was conducted by his firm. Shri Chandrappa admitted that all import documents relating to M/s Mansi Equipments, including commercial invoices, packing lists, Bills of Lading and Certificates of Origin, were received directly from Shri Sanjay Agrawal and Ms. Lalitha through e-mails and WhatsApp groups. He further admitted that although he was not part of the WhatsApp group, his employee was included in the group along with Shri Sanjay Agrawal and Ms. Lalitha.

4.10.4 He admitted that numerous Bills of Entry, including BE No. 2855580 dated 24.06.2025 and other Bills of Entry listed in his statement, were filed by his firm for M/s Mansi Equipments on the basis of documents so received, and that the goods imported under these Bills of Entry were declared as parts of earth-moving equipment / hydraulic breaker parts. He stated that checklists for the Bills of Entry were prepared by his staff and supervised by him, and were forwarded to Ms. Lalitha of M/s Mansi Equipments for approval. He admitted that the Bills of Entry were filed only after receipt of approval from Ms. Lalitha, with Shri Sanjay Agrawal kept in copy.

4.10.5 On being confronted with **parallel invoices** bearing identical invoice numbers, dates, description, quantity and value, namely **Invoice No. MA202500088 dated 29.05.2025**, issued by **M/s Ningbo Eagle King IMP & EXP Co. Ltd., China to M/s Suny Industrial (Malaysia) SDN BHD**, and another invoice of the same number issued by **M/s Suny Industrial (Malaysia) SDN BHD to M/s Mansi Equipments**, he admitted having perused and signed the said documents. He categorically admitted that the invoice produced before Customs pertained to the Malaysian supplier, whereas the Chinese invoice represented the **actual supply**, thereby establishing **parallel invoicing**. He further admitted that on examination of these invoices, it was evident that the goods imported by M/s Mansi Equipments were of **Chinese origin** and that M/s Suny Industrial (Malaysia) SDN BHD was merely a routing entity, used to mis-declare the country of origin as Malaysia with the intent to evade Anti-Dumping Duty.

4.10.6 He also admitted, upon examination of **parallel invoices dated 21.01.2025 bearing Nos. MA202500018 and MA202500019**, that identical goods were first invoiced by a **Chinese supplier** and thereafter re-invoiced by the Malaysian entity to the Indian importer, thereby reinforcing the pattern of **systematic mis-declaration and parallel invoicing**.

4.10.7 Shri Chandrappa admitted that he and his firm were fully aware of Anti-Dumping Duty Notification No. 11/2024-Cus (ADD) dated 27.06.2024, applicable to parts of Hydraulic Rock Breakers of Chinese Origin. Despite such knowledge, he admitted that no concerns were raised with the importer regarding applicability of ADD, as the documents furnished included Certificates of Origin showing Malaysia. He further admitted that his firm did not advise the importer regarding availment of preferential rate of duty, stating that FORM-AI was not available, and that no such benefit was claimed or advised.

4.10.8 He categorically stated that his firm never had any direct communication with the overseas supplier, namely M/s Suny Industrial (Malaysia) SDN BHD, and claimed ignorance regarding its manufacturing capability. However, based on documentary evidence shown to him, he admitted that the supplier was only acting as a routing intermediary for goods of Chinese origin.

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. Mansi Equipments 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, Seizure Memos dated 09.09.2025, were issued, under Section 110 of the Customs Act, 1962, on the basis of reasonable belief that the goods were liable to confiscation under **111(m)** of the Customs Act, 1962.

5.2 The Seizure memorandum dated 09.09.2025 **(RUD-19)** pertains to the goods covered under Bill of Entry No. 3771688 dated 25.07.2025, filed at Mundra Port. The goods were examined under Panchnama dated 22/24.08.2025 drawn at M/s. Mundra International Container Terminal Pvt. Ltd. (MICT CFS), Mundra Port, 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 Seizure memorandum dated 09.09.2025 **(RUD-20)** pertains to the goods covered under Bill of Entry No. 3985199 dated 20.08.2025, filed at Mundra Port. The goods were examined under Panchnama dated 24.08.2025 drawn at M/s Mundhra

Container Freight Station Pvt. Ltd. (Mundhra CFS), Adani Ports and Special Economic Zone, Mundra, Kutch, Gujarat - 370421, 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.

5.4 The Seizure memorandum dated 09.09.2025 **(RUD-21)** pertains to the goods covered under Bill of Entry No. 2781747 dated 20.06.2025 (Ex-Bond Bill of Entry No.3878971 dated 14.08.2025), filed at Mundra Port. The goods were examined under Panchnama dated 25.08.2025 drawn at M/s Mundra Warehousing Zone, Plot NO. 1 to 6, Survey No. 275/1 to 5 Near Landmark Empty Park, Village- Zarpara, Mundra, Gujarat-370405, 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.

6. Arrest made during Investigation:

6.1 Investigation conducted by DRI has revealed that the imports of Hydraulic Rock Breaker parts, declared as of Malaysian origin and imported in the name of M/s Mansi Equipments, were in fact Chinese-origin goods deliberately routed through Malaysia with the intent to evade Anti-Dumping Duty leviable under Notification No. 11/2024-Cus (ADD) dated 27.06.2024.

6.2 Statement of Shri Sanjay Vedprakash Agrawal, Proprietor of M/s Mansi Equipments was recorded under Section 108 of the Customs Act, 1962, categorically established that he was merely a **name-lender of IEC**, receiving a nominal commission for permitting use of his IEC and bank accounts. He admitted that all commercial decisions relating to procurement, supplier selection, documentation, logistics, appointment of Customs Broker, and financial transactions were exclusively controlled and funded by M/s Mahaveer Distributors, Bengaluru. He further stated that all the goods imported in the name of M/s Mansi Equipments from M/s Suny Industrial (Malaysia) SDN BHD were actually of Chinese Origin. To misrepresent the origin as Malaysia, parallel documents including invoices with identical invoice number, quantities, and values were prepared. He acknowledged that goods were loaded from China, and later shipped via Malaysia with altered shipping documents. He also stated that he was aware of the actual origin of the goods being China but did not object, as his business is entirely dependent on M/s Mahaveer Distributors. He receives a 1% commission on the invoice value for allowing use of his IEC.

6.3 Further, Statement of Shri Rajiv Hosamane Jayaprakash, Partner of M/s Mahaveer Distributors, recorded under Section 108 of the Customs Act, 1962 on 15.09.2025, reveals that after one direct import in Aug/Sep 2024, subsequent consignments from M/s

Suny Industrial (Malaysia) SDN BHD were routed through M/s Mansi Equipments, Ahmedabad, without any formal agreement. He admitted to placing purchase orders through WhatsApp with a China-based agent, sharing and approving import documents via email and WhatsApp, and coordinating Customs clearance through his employee with M/s Freyer International Pvt. Ltd. Email correspondences from his official ID establish his awareness of routing of goods from China to Malaysia. He further admitted that M/s Mahaveer Distributors financed the imports by transferring funds to M/s Mansi Equipments, which were used for payment of customs duties and suppliers, and that M/s Mansi Equipments earned a nominal margin. Although he claimed M/s Mansi Equipments to be the importer, the financial trail and documentary evidence establish that M/s Mahaveer Distributors exercised effective control over procurement, documentation, payments, and clearance of the imported goods.

6.4 The investigation further establishes that Shri Rajiv Hosamane Jayaprakash @ Rajiv Jain, Partner of M/s Mahaveer Distributors, exercised effective control and dominion over the imported goods. He placed orders with Chinese suppliers, coordinated through China-based agents, approved checklists and import documents, and financed the imports by transferring funds to M/s Mansi Equipments, and ensured clearance and post-clearance movement of goods to M/s Mahaveer Distributors. Parallel invoices, manipulated Bills of Lading, insurance documents issued from China, and fabricated/invalid Country of Origin documents were used to falsely project Malaysian origin.

6.5 Email correspondences, bank transaction trails, e-way bills, and branding of goods (KJIN brand owned by M/s Mahaveer Distributors) conclusively prove that **M/s Mahaveer Distributors was the real owner and beneficiary of the imported goods**, while M/s Mansi Equipments functioned only as a facade to mask true ownership and evade Anti-Dumping Duty.

6.6 In terms of **Section 2(26) of the Customs Act, 1962**, read with the explanation of **"Beneficial Owner" introduced vide Finance Act, 2017**, As per section 2(3A) of the Customs Act, 1962 "a beneficial owner means any person **on whose behalf goods are imported or who exercises effective control over such goods**. The evidence on record clearly establishes that **Shri Rajiv Hosamane Jayaprakash, Partner of M/s Mahaveer Distributors, is the Beneficial Owner and actual importer** of the subject goods, notwithstanding that the Bills of Entry were filed in the name of M/s Mansi Equipments.

Section 2(26) of the Customs Act, 1962, the term "importer" includes:

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

Section 2(3A) of the Customs Act, 1962,

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

This inclusion of Beneficial owner in the definition of importer serves as an anti-avoidance measure, especially in cases where IECs are lent or misused to shield the real party behind the import.

6.7 In view of the gravity of the offence, the nature of evidence gathered, including documentary records, email correspondences, financial trail and voluntary statements recorded under Section 108 of the Customs Act, 1962, and having reasons to believe that the said person had committed offences punishable under **Sections 132 and 135 of the Customs Act, 1962**, **Shri Rajiv Hosamane Jayaprakash alias Rajiv Jain was arrested on 15.09.2025 under Section 104 of the Customs Act, 1962** after following due process of law.

7. Findings of the Investigation Conducted by DRI:

7.1 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. MANSI EQUIPMENTS (IEC: AFSPA0094F), 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.

7.2 Acting on the said intelligence, the consignments imported by M/s Mansi Equipments. (IEC-AFSPA0094F), covered under Bill of Entry No. 3771688 dated 08.08.2025 was put on hold on 13.08.2025, Bill of Entry No. 3878971 dated 14.08.2025 was put on hold on15.08.2025 and Bill of Entry No. 3985199 dated 20.08.2025 was put on hold on 21.08.2025 for examination by the DRI.

7.3 During the examination of the said consignments, **banners bearing the marking "KJIN"** were found. Subsequent investigation revealed that the said brand name **"KJIN" is a registered brand of M/s Mahaveer Distributors**, duly registered in India. Further, during the examination proceedings, it was observed that the machinery parts bore the logo **"CYU" embossed on the machines/machine parts**, indicating **manufacturer-specific identification markings**.

7.4 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-22; copy of screen shot of the said website and their translated copy Chinese to English).**

7.5 Investigation conducted by DRI revealed that Hydraulic Rock Breakers and their parts, though of **Chinese origin**, were deliberately routed through Malaysia and imported into India in the name of M/s Mansi Equipments, with the active involvement and control of M/s Mahaveer Distributors, Bengaluru, the **actual beneficiary** of the goods. The routing through Malaysia was undertaken with the clear intent to mis-declare the country of origin and to avail undue customs benefits, including evasion of applicable Anti-Dumping Duty on Chinese origin goods, by projecting the goods as originating from Malaysia.

7.6 Deliberate Routing of Chinese Goods through Malaysia:

- The investigation revealed a **systematic and pre-planned modus operandi** whereby goods of Chinese Origin were deliberately routed through Malaysia using intermediary entity **M/s Suny Industrial (Malaysia) SDN BHD**, solely to mis-declare the country of origin as Malaysia and thereby evade Anti-Dumping Duty.

- Investigation revealed that M/s Mahaveer Distributors though its partner Shri Rajiv Hosamane had been importing Hydraulic Rock Breakers from China for several years through a **Chinese agent, Ms. Nancy**, who regularly coordinated the import of Hydraulic Rock Breakers for Indian customers. It was further revealed that **Ms. Nancy** is a sales representative based in China. After the issuance of **Notification No. 11/2024-Cus. (ADD) dated 27.06.2024**, Ms. Nancy assured Shri Rajiv Hosamane that she would arrange all import documents, including Commercial Invoice, Packing List, Bill of Lading and Certificate of Origin, showing Malaysia as the country of origin to avoid applicable anti-dumping duty liveable under the said ADD Notification. Pursuant there to, Shri Rajiv Hosamane directly imported one consignment of Hydraulic Rock Breakers from M/s Suny Industrial (Malaysia) SDN BHD during August/September 2024. Thereafter, subsequent consignments from M/s Suny Industrial (Malaysia) SDN BHD were routed through M/s Mansi Equipments, Ahmedabad, in coordination with **Ms. Nancy**, who arranged the requisite import documents for such consignments.

7.7 During 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-23, 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**.

7.8 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.

7.9 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. 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 (RUD-24)**, 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.

7.10 Further, during the course of investigation, some **insurance certificates (RUD-25)** pertaining to the said consignments were also recovered during the investigation, 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-26)** 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.

7.11 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.

7.12 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 manufacturer 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.

7.13 Also, during the statement of Shri Sanjay Vedprakash Agrawal, Proprietor of M/s Mansi Equipments recorded on 03.09.2025, he admitted that imports made from M/s Suny Industrial (Malaysia) SDN BHD, Malaysia, and in one instance from M/s BL Harmony International 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.

➢ He categorically admitted that:

- Goods were **of Chinese Origin** and **loaded from Ningbo Port, China**;
- The goods were thereafter **routed through Malaysia**, where **containers were changed** and documents were altered;
- **Parallel invoices** were generated—one issued by **M/s Ningbo Eagle King IMP & EXP Co. Ltd., China** to **M/s Suny Industrial (Malaysia) SDN BHD**, and another by the Malaysian entity to **M/s Mansi Equipments**, both invoices being **identical in format, having same invoice number & date, description & quantity of goods, and total value**;
- The **Country of Origin was deliberately shown as Malaysia instead of China**.

➢ The statement of Shri Sanjay Vedprakash Agrawal conclusively establishes that:

- Goods of **Chinese origin** were deliberately **routed through Malaysia**;

- **Parallel invoices and manipulated documentation** were used to show Malaysia as the Country of Origin;
- The arrangement was adopted **with full knowledge of Anti-Dumping Duty liability**;
- The mis-declaration was **wilful, conscious, and motivated by intent to evade duty**.

7.14 During the investigation, statement of Shri Rajiv Hosamane Jayaprakash (Partner of M/s Mahaveer Distributors) was recorded on 15.09.2025, 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.

7.15 Establishing Actual Importer/Beneficial Owner of the goods imported in the name of M/s. Mansi Equipments:

➢ During the statement recorded on 03.09.2025,Shri Sanjay Vedprakash Agrawal admitted that the imports made in the name of M/s Mansi Equipments were **not for his own business**, but were undertaken **on behalf of M/s Mahaveer Distributors, Bengaluru**, and that Shri Rajiv Jain, Partner of M/s Mahaveer Distributors, was the **actual importer and beneficiary owner** of the said goods. He further admitted that all expenses related to said imports, including procurement, logistics and customs clearance, were borne by M/s Mahaveer Distributors. Shri Agrawal further stated that M/s Mahaveer Distributors deliberately used his IEC for imports due to concerns regarding **Anti-Dumping Duty imposed on Hydraulic Rock Breaker parts of China origin**, and that he was paid **1% commission of the invoice amount** for allowing the use of his IEC.

➢ He admitted that:

- All **import-related expenses** were borne by **M/s Mahaveer Distributors**;
- Import documents from overseas suppliers were **directly received by M/s Mahaveer Distributors**;
- Customs Brokers were appointed at the instance of **M/s Mahaveer Distributors**;
- A separate bank account was maintained exclusively for transactions related to M/s Mahaveer Distributors.

- **100% of the imported goods** were sold by him to **M/s Mahaveer Distributors**, and **one sale invoice per Bill of Entry** was issued.

➢ During the statement recorded on 15.09.2025, Shri Rajiv Hosamane Jayaprakash admitted that after one direct import in Aug/Sep 2024, subsequent consignments from M/s Suny Industrial (Malaysia) SDN BHD were routed through M/s Mansi Equipments, Ahmedabad, without any formal agreement. He admitted to placing purchase orders through WhatsApp with a China-based agent Ms. Nancy, sharing and approving import documents via email and WhatsApp, and coordinating Customs clearance through his employee Ms. Lalitha with M/s Freyer International Pvt. Ltd. Email correspondences from his official ID establish his awareness of routing of goods from China to Malaysia. He further admitted that M/s Mahaveer Distributors financed the imports by transferring funds to M/s Mansi Equipments, which were used for payment of customs duties and suppliers, and that M/s Mansi Equipments earned a nominal margin. Bank records show transactions such as ₹67 lakhs transferred on 23-Apr-2025, followed by immediate duty and supplier payments.

➢ The statement of Shri Rajiv Hosamane Jayaprakash, establishes that:

- He exercised **effective control over imports** made in the name of M/s Mansi Equipments;
- He was in contact with Chinese suppliers and accepted goods routed though Malaysia.
- He was **fully aware that the goods were of Chinese origin**, but were routed through Malaysia;
- He **knowingly permitted and facilitated mis-declaration of Country of Origin**;
- He **financed and controlled the import transactions**, thereby qualifying as **"beneficial owner"** under **Section 2(3A) of the Customs Act, 1962**;

➢ Thus, the investigation clearly establishes that Shri Rajiv Hosamane Jayaprakash, Partner of M/s Mahaveer Distributors, exercised effective control and dominion over the imported goods. He placed orders with Chinese suppliers, coordinated through China-based agents, approved checklists and import documents, and financed the imports by transferring funds to M/s Mansi Equipments, and ensured clearance and post-clearance movement of goods to M/s Mahaveer Distributors. Parallel invoices, manipulated Bills of Lading, insurance documents issued from China, and fabricated/invalid Country of Origin documents were used to falsely project Malaysian origin.

➢ Email correspondences, bank transaction trails, e-way bills, and branding of goods (KJIN brand owned by M/s Mahaveer Distributors) conclusively prove that M/s Mahaveer Distributors was the real owner and beneficiary of the imported goods, while M/s Mansi Equipments functioned only as a facade to mask true ownership and evade Anti-Dumping Duty.

- In terms of **Section 2(3A) and 2(26) of the Customs Act, 1962**, read with the explanation of **"Beneficial Owner" introduced vide Finance Act, 2017**, a beneficial owner means any person on whose behalf goods are imported or who exercises effective control over such goods. The evidence on record clearly establishes that Shri Rajiv Hosamane Jayaprakash, Partner of M/s Mahaveer Distributors, is the **Beneficial Owner and actual importer** of the subject goods, notwithstanding that the Bills of Entry were filed in the name of M/s Mansi Equipments.

- **Section 2(3A) of the Customs Act, 1962:**

  "beneficial owner" means any person on whose behalf the goods are being imported or exported or who exercises effective control over the goods being imported or exported.

- **Section 2(26) of the Customs Act, 1962, the term "importer" includes:**
  "Any owner, beneficial owner, or any person holding himself out to be the importer in relation to any goods at any time between their importation and the time when they are cleared for home consumption."

This inclusion serves as an anti-avoidance measure, especially in cases where IECS are lent or misused to shield the real party behind the import.

7.16 Further it is pertinent to mention that:

7.16.1 During the course of further 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"**. 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-27, 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 the 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, **"This is one container cost from ningbo to Malaysia. From Malaysia to Mundra. It includes all this cost."**
1/16/25, 5:56PM,	*1/16/25, 5:56PM,*

Payment will be paid to you or Malaysia company?	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,* This one is final right?
1/16/25, 6:02PM, Ok	
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, **"<u>Routing</u>"**	-

- 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 show that multiple Indian importers including Shri Rajiv Hosamane, Partner of M/s Mahaveer Distributors 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.

7.16.2 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)

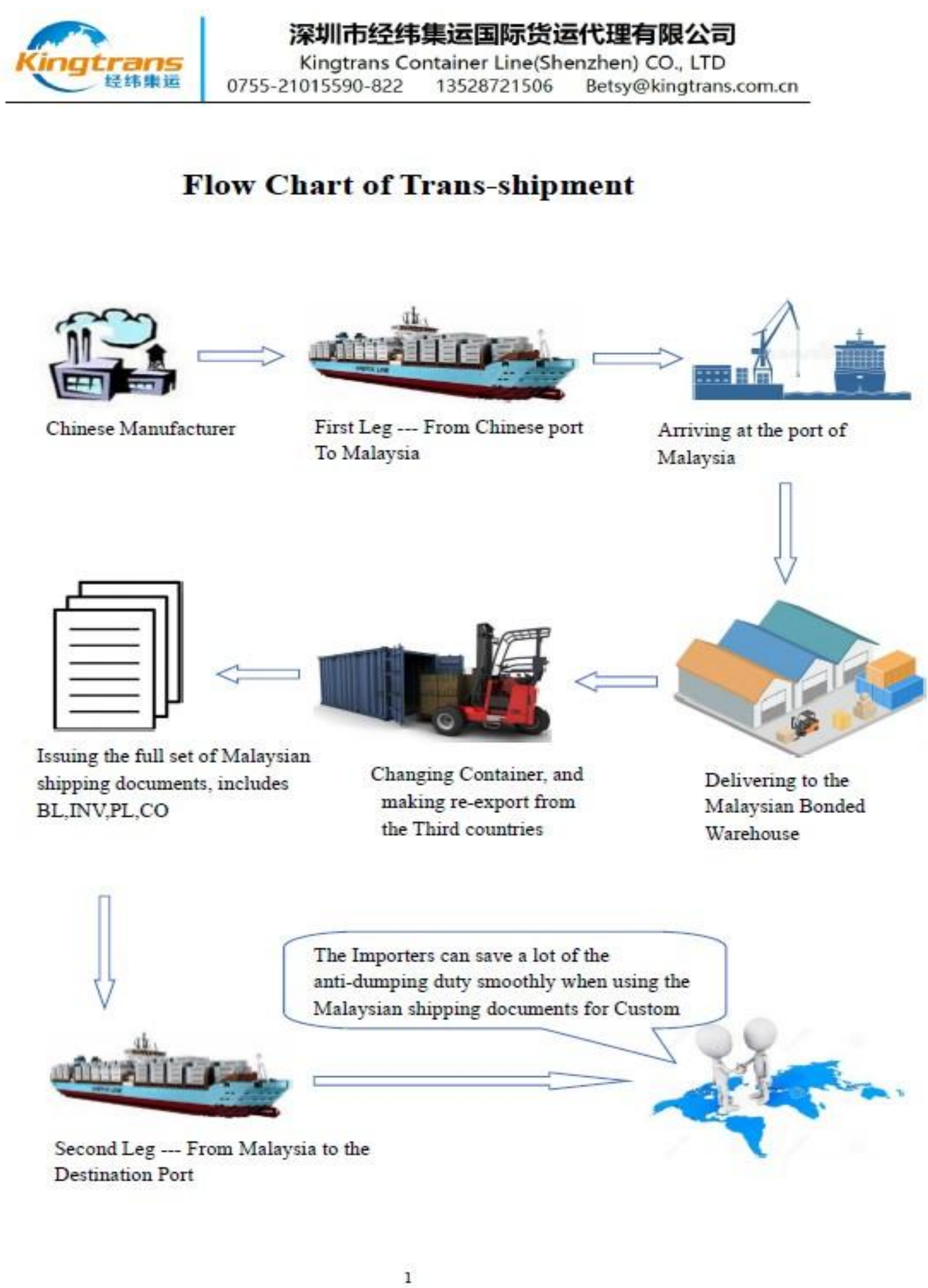
6. 104092894531787@lid

7.16.3 Conversations between 919825214320@s.whatsapp.net, Vivek Kotecha (owner) and 8613528721506@s.whatsapp.net, Betsy **(RUD-28)** - 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 professional third-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 10:07:36(UTC+5:30),* **"Yes that's I have seen"**
27-08-2024 09:40:37(UTC+5:30), **Flow Chart of Trans-shipment.pdf – (RUD-29)**	
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 shipperon 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 amountrecieved in malaysia.Because the payment is remitted in and out, and the Malaysiancompany 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-30).***	-
27-08-2024 14:02:32(UTC+5:30), *From: 8613528721506@s.whatsapp.net Betsy-,* ***"PI-EDVK24003 Malaysian PI 8.27.xlsx" (RUD-31)***	-

- 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:



Flow Chart of Trans-shipment

- 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 toM/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.

7.16.4 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-32, 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.

7.16.5 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-33),** 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**.

7.16.6 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 common, Statement of Shri Saurabh Batra, Proprietor of M/s Pinakin Impex was recorded on 04.09.2025 **(RUD-34),** wherein he stated that since 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.

7.16.7 During the parallel investigation in the case of M/s Siyaram Earthmovers Pvt. Ltd., wherein the supplier i.e. M/s Suny Industrial (Malaysia) SDN BHD, Malaysia is common, 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-35),** wherein Shri Vishal Sharma made a categorical admission that although the goods were declared as originating from Malaysia, the actually of Chinese Origin. He further admitted that:

- M/s Suny Industrial (Malaysia) SDN BHD **is not a manufacturer**, but merely a forwarder/re-routing entity;
- The goods were **of Chinese Origin**, 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.

7.16.8 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, digital evidences, 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.

7.16.9 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.

7.16.10 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.

7.16.11 Conclusion:

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 (China → Malaysia → India), 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.

7.17 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/routing entity, 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 casesof M/s Mansi Equipments and M/s Mahaveer Distributors**, where the same Malaysian entity and identical modus operandi have been detected.

7.18 The findings of the parallel investigations in the case of M/s Rahul Mining and others, involving the same Malaysian entity M/s Suny Industrial (Malaysia) SDN BHD, 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 Mansi Equipments and M/s Mahaveer Distributors, and further establish the intentional and wilful nature of the mis-declaration.

7.19 These findings assume greater significance when viewed in conjunction with the admitted statements of the Proprietor of M/s Mansi Equipments and Partner of M/s Mahaveer Distributors, who categorically acknowledged that they were in contact with Chinese Supplier though its agent/sales person and knowing routed goods though Malaysian Entity M/s Suny Industrial (Malaysia) SDN BHD to avoid applicable Anti-Dumping duty. They further admitted that goods imported under M/s Mansi Equipments and M/s Mahaveer Distributors were of Chinese Origin and routing Chinese-origin goods through Malaysia for avoiding duty. 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.

7.20 Findings from **multiple investigations involving the same overseas entity** and the 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 Rahul Mining 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.

7.21 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 Mansi Equipments, acting through its Proprietor and Beneficial Owner Shri Rajiv Hosamane, and M/s. Mahaveer Distributors, acting though it's Partner 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, electronic communication with Chinese Supplier for arrangement Malaysian agent, 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.

7.22 The investigation further revealed that the actual receiver and ultimate beneficiary of the goods imported under the IEC of M/s Mansi Equipments was M/s Mahaveer Distributors. It was found that the goods covered under 56 Bills of Entry imported in the name of Mansi Equipments, were after customs clearance, directly sold to M/s Mahaveer Distributors, Bengaluru under a single invoice for each Bill of Entry. Further, the goods covered under the Bills of Entry No. 3771688 dated 08.08.2025, 3878971 dated 14.08.2025 and 3985199 dated 20.08.2025, which are presently on hold at the port, were also intended to be delivered to M/s Mahaveer Distributors.

7.23 The investigation conclusively establishes that the goods imported by M/s Mansi Equipments and M/s Mahaveer Distributors, declared as Hydraulic Breaker Parts, are in fact goods of Chinese origin, notwithstanding their declaration as originating from Malaysia. Examination of the goods under Panchnama dated 22/24/25.08.2025 revealed that the imported items bore the embossed logo “CYU”, which has been verified as a registered trademark of M/s Ningbo Chengyu Construction Machinery Co., Ltd., China. Online trademark and manufacturer details further confirmed that the said Chinese manufacturer is associated with a person named Mr. Tommy, whose identity and role stand corroborated through WhatsApp communications and voluntary statements. In view of the above, the imported goods are squarely covered under Notification No. 11/2024-Cus. (ADD) dated 27.06.2024, and are liable to Anti-Dumping Duty, irrespective of the route adopted or the country from which the goods were shipped. Based on the investigation, the goods covered under Bills of Entry No. 3771688 dated 08.08.2025, 3878971 dated 14.08.2025 and 3985199 dated 20.08.2025 were seized under Section 110 of the Customs Act, 1962, as they are liable to confiscation under **111(m)** for mis-declaration of country of origin and evasion of Anti-Dumping Duty.

7.24 The investigation, therefore, conclusively establishes that the impugned consignments were goods of Chinese origin, deliberately mis-declared as Malaysian origin, and imported with wilful misstatement and suppression of material facts, with the intent to evade payment of Anti-Dumping Duty leviable under Notification No. 11/2024-Cus. (ADD) dated 27.06.2024.Also, the investigation, clearly establishes that Shri Rajiv Hosamane Jayaprakash, Partner of M/s Mahaveer Distributors, is the **Beneficial Owner and actual importer** of the goods imported under the IEC of M/s Mansi Equipments.

7.25 The investigation thus established that M/s Mansi Equipments and M/s Mahaveer Distributors, under the active direction of Shri Rajiv Hosamane Jayaprakash **Beneficial Owner and the actual importer**, knowingly & willingly 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.

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

7.26.1 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.

7.26.2 In this regard, the information received from the Malaysian authorities is reproduced below. (**RUD-36)**:

(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.

7.26.3 In view of the above facts, it is evident that the said overseas entity is 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**.

7.26.4 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%
2.	-do-	Alloy Steel Chisels #2	China PR	Any country including China PR	Yantai Eddie Precision Machinery Co., Ltd	29.21 %

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
10.	-do-	Alloy Steel Chisels [#2]	Korea RP	Any country including Korea RP	Soosan Heavy Industries Co., Ltd.	NIL
11.	-do-	Hydraulic Rock Breakers[#1]	Korea RP	Any country including Korea RP	DAEMO Engineering Co. Ltd.	9.43%
12.	-do-	Alloy Steel Chisels [#2]	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%
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	
c. Piston for hydraulic cylinder or rock breaker	

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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

8.2. Relevant Sections of the Customs Act, 1962:

8.2.1 Section 2(3A) of the Customs Act, 1962:

"beneficial owner" means any person on whose behalf the goods are being imported or exported or who exercises effective control over the goods being imported or exported.

8.2.2 Section 2(26) of the Customs Act, 1962, the term "importer" includes:

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

8.2.3 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.

8.2.4 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;

8.2.5 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.

8.2.6 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:

…….

………………

…………………………..

8.2.7: *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 up to 12.08.2026 under Section 110(2) of the Customs Act, 1962, which was conveyed to both importers vide this office letter dated 07.02.2026 (**RUD No. 37).**

10. Details of consignments imported under the IEC of M/s Mansi Equipments by mis-declaring Country of Origin and duty calculation:

10.1 Investigation revealed that M/s Mansi Equipments had imported total 59 consignments routed through '**Malaysia'** and those59 consignments had been imported though Chennai and Mundra Port (Item wise details imported goods vide these 59 Bills of Entry are attached in **Annexure-A**),details of which are as below:

Table-II

Sr. No.	BE No.	BE Date	Name of Importer	COO	Supplier Name	Description of Goods	CTH	Total Ass. Value (Rs.)	Container No.
1	3985199	20-08-2025	MANSI EQUIPMENTS	MY	SUNY INDUSTRIAL (MALAYSIA) SDN BHD	EARTH MOVING SAPRES-KJIN	8431 4930	3283689	MSKU4350506
2	3771688	08-08-2025	MANSI EQUIPMENTS	MY	SUNY INDUSTRIAL (MALAYSIA) SDN BHD	EARTH MOVING SAPRES-KJIN	8431 4930	3265349	ECNU2245451
3	2781747	20-06-2025	MANSI EQUIPMENTS	MY	SUNY INDUSTRIAL (MALAYSIA) SDN BHD	EARTH MOVING SAPRES-KJIN	8431 4930	3681815	DRYU2401303
4	8027023	27-01-2025	MANSI EQUIPMENTS	MY	SUNY INDUSTRIAL (MALAYSIA) SDN BHD	EARTH MOVING SAPRES-KJIN	8431 4930	3410644	HALU2400769
5	9943683	08-05-2025	MANSI EQUIPMENTS	MY	SUNY INDUSTRIAL (MALAYSIA) SDN BHD	EARTH MOVING SAPRES-KJIN	8431 4930	1995967	SEGU3660877
6	2096350	16-05-2025	MANSI EQUIPMENTS	MY	SUNY INDUSTRIAL MALAYSIA SDN BHD	EARTH MOVING SAPRES-KJIN	8431 4930	3583933	TCKU3477873
7	2001585	12-05-2025	MANSI EQUIPMENTS	MY	SUNY INDUSTRIAL (MALAYSIA) SDN BHD	EARTH MOVING SAPRES-KJIN	8431 4930	2014035	ISMU2926543
8	8145804	03-02-2025	MANSI EQUIPMENTS	MY	SUNY INDUSTRIAL (MALAYSIA) SDN BHD	EARTH MOVING SAPRES-KJIN	8431 4930	3565441	INLU2105416
9	8148382	03-02-2025	MANSI EQUIPMENTS	MY	SUNY INDUSTRIAL (MALAYSIA) SDN BHD	EARTH MOVING SAPRES-KJIN	8431 4930	3210079	INNU3148739
10	2305426	27-05-2025	MANSI EQUIPMENTS	MY	SUNY INDUSTRIAL (MALAYSIA) SDN BHD	EARTH MOVING SAPRES-KJIN	8431 4930	3574334	BSIU3244353
11	2305429	27-05-2025	MANSI EQUIPMENTS	MY	SUNY INDUSTRIAL (MALAYSIA) SDN BHD	EARTH MOVING SAPRES-KJIN	8431 4930	2254072	VSTU2990460
12	2305427	27-05-2025	MANSI EQUIPMENTS	MY	SUNY INDUSTRIAL (MALAYSIA) SDN BHD	EARTH MOVING SAPRES-KJIN	8431 4930	3062966	RFCU2330856
13	2305431	27-05-2025	MANSI EQUIPMENTS	MY	SUNY INDUSTRIAL (MALAYSIA) SDN BHD	EARTH MOVING SAPRES-KJIN	8431 4930	2196482	VSTU2030812
14	2306318	27-05-2025	MANSI EQUIPMENTS	MY	SUNY INDUSTRIAL (MALAYSIA) SDN BHD	EARTH MOVING SAPRES-KJIN	8431 4930	3233095	KCSU2130304
15	2554880	09-06-2025	MANSI EQUIPMENTS	MY	SUNY INDUSTRIAL (MALAYSIA) SDN BHD	EARTH MOVING SAPRES-KJIN	8431 4930	3502583	JZPU2127950
16	8399258	17-02-2025	MANSI EQUIPMENTS	MY	SUNY INDUSTRIAL (MALAYSIA) SDN BHD	EARTH MOVING SAPRES-KJIN	8431 4930	2088795	UESU2459300
17	2306864	27-05-2025	MANSI EQUIPMENTS	MY	SUNY INDUSTRIAL (MALAYSIA) SDN BHD	EARTH MOVING SAPRES-KJIN	8431 4930	3438212	CAAU2541446
18	8291679	11-02-2025	MANSI EQUIPMENTS	MY	SUNY INDUSTRIAL (MALAYSIA) SDN BHD	EARTH MOVING SAPRES-KJIN	8431 4930	3291008	BSIU3019440
19	8466037	20-02-2025	MANSI EQUIPMENTS	MY	SUNY INDUSTRIAL (MALAYSIA) SDN BHD	EARTH MOVING SAPRES-KJIN	8431 4930	3390122	UETU2149628
20	2504462	06-06-2025	MANSI EQUIPMENTS	MY	SUNY INDUSTRIAL (MALAYSIA) SDN BHD	EARTH MOVING SAPRES-KJIN	8431 4930	2058664	VSTU2025138
21	2381022	30-05-2025	MANSI EQUIPMENTS	MY	SUNY INDUSTRIAL (MALAYSIA) SDN BHD	EARTH MOVING SAPRES-KJIN	8431 4930	2216592	TGHU0275535
22	7699788	09-01-2025	MANSI EQUIPMENTS	MY	SUNY INDUSTRIAL (MALAYSIA) SDN BHD	EARTH MOVING SAPRES-KJIN	8431 4930	3443545	SKLU1415404
23	8581947	26-02-2025	MANSI EQUIPMENTS	MY	SUNY INDUSTRIAL (MALAYSIA) SDN BHD	EARTH MOVING SAPRES-KJIN	8431 4930	2260045	HALU2425480
24	2487595	05-06-2025	MANSI EQUIPMENTS	MY	SUNY INDUSTRIAL (MALAYSIA) SDN BHD	EARTH MOVING SAPRES-KJIN	8431 4930	3184263	CRXU3382409
25	2508586	06-06-2025	MANSI EQUIPMENTS	MY	SUNY INDUSTRIAL (MALAYSIA) SDN BHD	EARTH MOVING SAPRES-KJIN	8431 4930	2085303	GESU3554994
26	8581840	26-02-2025	MANSI EQUIPMENTS	MY	SUNY INDUSTRIAL (MALAYSIA) SDN BHD	EARTH MOVING SAPRES-KJIN	8431 4930	1977280	SKLU2352363
27	2785862 dated 20.06.2025 (Ex-bond BE No. 3283051 dated 16.07.2025)		MANSI EQUIPMENTS	MY	SUNY INDUSTRIAL (MALAYSIA) SDN BHD	EARTH MOVING SAPRES-KJIN	8431 4930	3760604	TGHU1583297
28	2782313 dated 20.06.2025 (Ex-		MANSI EQUIPMENTS	MY	SUNY INDUSTRIAL (MALAYSIA) SDN BHD	EARTH MOVING SAPRES-KJIN	8431 4930	2491136	UESU2459300

	bond BE No. 3283451 dated 16.07.2025)								
29	2781969	20-06-2025	MANSI EQUIPMENTS	MY	SUNY INDUSTRIAL (MALAYSIA) SDN BHD	EARTH MOVING SAPRES-KJIN	8431 4930	2178192	CCLU3637308
30	2487596	05-06-2025	MANSI EQUIPMENTS	MY	SUNY INDUSTRIAL (MALAYSIA) SDN BHD	EARTH MOVING SAPRES-KJIN	8431 4930	2120532	DRYU2399607
31	7699791	09-01-2025	MANSI EQUIPMENTS	MY	SUNY INDUSTRIAL (MALAYSIA) SDN BHD	EARTH MOVING SAPRES-KJIN	8431 4930	3767202	SKLU3502513
32	8317095	12-02-2025	MANSI EQUIPMENTS	MY	SUNY INDUSTRIAL (MALAYSIA) SDN BHD	EARTH MOVING SAPRES-KJIN	8431 4930	2308350	ECNU2016774
33	9169770	28-03-2025	MANSI EQUIPMENTS	MY	SUNY INDUSTRIAL (MALAYSIA) SDN BHD	EARTH MOVING SAPRES-KJIN	8431 4930	2093393	FCIU5785771
34	9378447	09-04-2025	MANSI EQUIPMENTS	MY	SUNY INDUSTRIAL (MALAYSIA) SDN BHD	EARTH MOVING SAPRES-KJIN	8431 4930	3191627	FCIU3347544
35	9515295	16-04-2025	MANSI EQUIPMENTS	MY	SUNY INDUSTRIAL (MALAYSIA) SDN BHD	EARTH MOVING SAPRES-KJIN	8431 4930	1982430	CAXU3228791
36	9386918	09-04-2025	MANSI EQUIPMENTS	MY	SUNY INDUSTRIAL (MALAYSIA) SDN BHD	EARTH MOVING SAPRES-KJIN	8431 4930	3580001	MHSU2228697
37	2781637	20-06-2025	MANSI EQUIPMENTS	MY	SUNY INDUSTRIAL (MALAYSIA) SDN BHD	EARTH MOVING SAPRES-KJIN	8431 4930	3417566	BSIU2196374
38	2855580	24-06-2025	MANSI EQUIPMENTS	MY	SUNY INDUSTRIAL (MALAYSIA) SDN BHD	EARTH MOVING SAPRES-KJIN	8431 4930	3701765	ECNU2278943
39	8150581	03-02-2025	MANSI EQUIPMENTS	MY	BL HARMONY INTERNATIONAL SDN BHD	EARTH MOVING SAPRES-KJIN	8431 4990	3004863	TGHU1601600
40	9555449	17-04-2025	MANSI EQUIPMENTS	MY	SUNY INDUSTRIAL (MALAYSIA) SDN BHD	EARTH MOVING SAPRES-KJIN	8431 4930	2028856	CBHU3609250
41	2850515	24-06-2025	MANSI EQUIPMENTS	MY	SUNY INDUSTRIAL (MALAYSIA) SDN BHD	EARTH MOVING SAPRES-KJIN	8431 4930	2944400	ECNU2015844
42	2850517	24-06-2025	MANSI EQUIPMENTS	MY	SUNY INDUSTRIAL (MALAYSIA) SDN BHD	EARTH MOVING SAPRES-KJIN	8431 4930	2298183	NLLU2716090
43	2852137	24-06-2025	MANSI EQUIPMENTS	MY	SUNY INDUSTRIAL (MALAYSIA) SDN BHD	EARTH MOVING SAPRES-KJIN	8431 4930	2448200	ECNU2237667
44	2855823	24-06-2025	MANSI EQUIPMENTS	MY	SUNY INDUSTRIAL (MALAYSIA) SDN BHD	EARTH MOVING SAPRES-KJIN	8431 4930	2536530	ECNU2227289
45	2856165	24-06-2025	MANSI EQUIPMENTS	MY	SUNY INDUSTRIAL (MALAYSIA) SDN BHD	EARTH MOVING SAPRES-KJIN	8431 4930	3287001	ECNU2250720
46	2856050	24-06-2025	MANSI EQUIPMENTS	MY	SUNY INDUSTRIAL (MALAYSIA) SDN BHD	EARTH MOVING SAPRES-KJIN	8431 4930	3763253	ECNU2238690
47	3049985	04-07-2025	MANSI EQUIPMENTS	MY	SUNY INDUSTRIAL (MALAYSIA) SDN BHD	EARTH MOVING SAPRES-KJIN	8431 4930	3148472	SEKU1013860
48	3295016	16-07-2025	MANSI EQUIPMENTS	MY	SUNY INDUSTRIAL (MALAYSIA) SDN BHD	EARTH MOVING SAPRES-KJIN	8431 4930	2630574	ECNU2244943
49	9190128	29-03-2025	MANSI EQUIPMENTS	MY	SUNY INDUSTRIAL (MALAYSIA) SDN BHD	EARTH MOVING SAPRES-KJIN	8431 4930	2027455	DRYU2364600
50	8289200	11-02-2025	MANSI EQUIPMENTS	MY	SUNY INDUSTRIAL (MALAYSIA) SDN BHD	EARTH MOVING SAPRES-KJIN	8431 4930	3528504	FCIU2784426
51	8320080	12-02-2025	MANSI EQUIPMENTS	MY	SUNY INDUSTRIAL (MALAYSIA) SDN BHD	EARTH MOVING SAPRES-KJIN	8431 4930	2037641	BEAU2476267
52	8791831	10-03-2025	MANSI EQUIPMENTS	MY	SUNY INDUSTRIAL (MALAYSIA) SDN BHD	EARTH MOVING SAPRES-KJIN	8431 4930	3939955	CBHU5533350
53	9774877	29-04-2025	MANSI EQUIPMENTS	MY	SUNY INDUSTRIAL (MALAYSIA) SDN BHD	EARTH MOVING SAPRES-KJIN	8431 4930	1958895	ECNU2318368
54	9626188	21-04-2025	MANSI EQUIPMENTS	MY	SUNY INDUSTRIAL (MALAYSIA) SDN BHD	EARTH MOVING SAPRES-KJIN	8431 4930	2216419	DRYU3100027
55	9555451	17-04-2025	MANSI EQUIPMENTS	MY	SUNY INDUSTRIAL (MALAYSIA) SDN BHD	EARTH MOVING SAPRES-KJIN	8431 4930	3501238	JZPU2097393
56	9702071	25-04-2025	MANSI EQUIPMENTS	MY	SUNY INDUSTRIAL (MALAYSIA) SDN BHD	EARTH MOVING SAPRES-KJIN	8431 4930	3769700	FSCU7882126
57	9555456	17-04-2025	MANSI EQUIPMENTS	MY	SUNY INDUSTRIAL (MALAYSIA) SDN BHD	EARTH MOVING SAPRES-KJIN	8431 4930	3505637	VSTU2028517
58	3530672	28-07-2025	MANSI EQUIPMENTS	MY	SUNY INDUSTRIAL (MALAYSIA) SDN BHD	EARTH MOVING SAPRES-KJIN	8431 4930	3460266	ECNU2266768
59	7761891	13-01-2025	MANSI EQUIPMENTS	MY	SUNY INDUSTRIAL (MALAYSIA) SDN BHD	EARTH MOVING SAPRES-KJIN	8431 4930	2981770	IAAU2955210

10.2 During the investigation carried out by the DRI, it was revealed that the Goods imported vide above 59 Bills of Entry through Malaysia from the suppliers M/s. SUNY INDUSTRIAL (MALAYSIA) SDN BHD, Malaysia and M/s BL HARMONY INTERNATIONAL SDN BHD, Malaysiawere of Chinese origin, which was established by the investigation that the suppliersM/s. SUNY INDUSTRIAL (MALAYSIA) SDN BHD, Malaysia and M/s BL

HARMONY INTERNATIONAL SDN BHDwerenot acting as a manufacturer, but were merely functioning as a forwarding/routing entity, 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 the 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.

10.3 Therefore, the goods imported through Mundra Port by M/s. Mansi Equipments from M/s. SUNY INDUSTRIAL (MALAYSIA) SDN. BHD., Malaysia, under three Bills of Entry, as detailed in **Table-A** below, were seized vide three separate Seizure Memos, all dated 09.09.2025. These Goods were routed through '**Malaysia'** and liable to Anti-Dumping Duty under Notification No. 11/2024-Cus. (ADD) dated 27.06.2024.The Calculation of applicable Anti-Dumping Duty as per Notification No. 11/2024-Cus (ADD) dated 27.06.2024and Custom Duties are calculated **in table-A**, as below:

Table-A

Duty Calculation; M/s. Mansi Equipments						**Amt. in Rs.**	
Bill of Entry No/Date	**Total Assessable Value**	**BCD payable @7.5%**	**SWS Payable @10%**	**ADD Payable (162.5%/29.21% of total AV)**	**Total IGST**	**Total Duty Payable**	**Goods Description**
3985199 dated 20.08.2025	3283689	246277	24628	5335995	1600306	7207205	EARTH MOVING SAPRES
2781747 dated 20.06.2025 (Ex-bond 3878971 dated 14.08.2025)	3681815	276136	27614	5982949	1794333	8081032	EARTH MOVING SAPRES
3771688 dated 08.08.2025	3265349	244901	24490	5306192	1591368	7166951	EARTH MOVING SAPRES
Total	**10230853**	**767314**	**76731**	**16625136**	**4986006**	**22455189**	

10.4 In view of the above, it is observed that M/s. Mansi Equipments imported/tried to import goods i.e. "HYDRAULIC ROCK BREAKER (EXCAVATOR SPARE PARTS)/BLUNT/WEDGE" under 03 Bills of Entryas tabulated above in **Table-A**, having a total assessable value of Rs. 1,02,30,853/- (Rupees One Crore Two Lakh Thirty ThousandEight Hundred Fifty-Three Only). As the investigation reveals that the said goods were 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. 1,66,25,136/- (Rupees One Crore Sixty-Six Lakh Twenty Five Thousand One Hundred Thirty Six Only) is leviable on the said goods. In addition, Basic Customs Duty (BCD) of Rs. 7,67,314/- (Rupees Seven Lakh Sixty Seven Thousand Three Hundred Fourteen Only), Social Welfare Surcharge (SWS) of Rs. 76731/- (Rupees Seventy Six Thousand Seven Hundred Thirty One Only), and Integrated Goods and Services Tax (IGST) of Rs. 49,86,006/- (Rupees Forty Nine Lakh Eighty Six Thousand and Six Only), are also chargeable, as applicable under the Customs Act, 1962 and the rules made thereunder. Which amounts to the total duty payable with respect to the subject consignments as **Rs.2,24,55,189/-** (Rupees Two Crore Twenty Four Lakh Fifty Five Thousand One Hundred Eighty Nine Only).

10.5 However, M/s. Mansi Equipments has paid total Custom Duty amounting to **Rs. 9,05,644/-**(Rupees Nine Lakh Five Thousand Six Hundred Forty-Four Only) in respect of the Goods applicable for Anti-Dumping Duty imported under Bill of Entry No. 3771688 dated 08.08.2025 as mentioned in **Table -B** below. Accordingly, the differential customs duty amounting to **Rs. 62,61,307/-** (Rupees Sixty Two Lakh Sixty One Thousand Three Hundred and Seven Only) in respect of Bill of Entry No. 3771688 dated 08.08.2025, as calculated in **Table-B** below, stands short-paid/not paid, resulting in evasion of customs duty to that extent.

TABLE-B

Duty Calculation; M/s. Mansi Equipments (Amount in Rs.)								
Bill of Entry No/Date	**Total Assessable Value**	**BCD payable @7.5%**	**SWS Payable @10%**	**ADD Payable (162.5%/ 29.21% of total AV)**	**Total IGST**	**Total Duty Payable**	**Duty Paid**	**Differential Duty Amount**
3771688 dated 08.08.2025	3265349	244901	24490	5306192	1591368	7166951	905644	6261307

10.6 Accordingly, the total customs duty payable on the goods subject to Anti-Dumping Duty, imported under the Bill of Entry No. 3771688 dated 08.08.2025 as discussed above, aggregates to **Rs. 71,66,951/-** (Rupees Seventy One Lakh Sixty Six Thousand Nine Hundred Fifty One Only), as detailed in **Table-B** above. However, M/s. Mansi Equipments has paid customs duty amounting to **Rs. 9,05,644/-**(Rupees Nine Lakh Five Thousand Six Hundred Forty-Four Only) in respect of above stated 01 Bill of Entry. Accordingly, the differential customs duty amounting to **Rs. 62,61,307/-** (Rupees Sixty Two Lakh Sixty One Thousand Three Hundred and Seven Only)stands short-paid / not paid against the goods subject to Anti-Dumping Duty imported under the said Bill of Entry as detailed in **Table-B** above, resulting in evasion of customs duty to that extent.

10.7 Further, the total customs duty payable on the consignment imported under Bills of Entry No. 3985199 dated 20.08.2025 and 2781747 dated 20.06.2025 (Ex-bond 3878971 dated 14.08.2025) has been calculated to **Rs. 1,52,88,236/-** (Rupees One Crore Fifty-Two Lakh Eighty Eight Thousand Two Hundred and Thirty Six only), which stands not paid, as detailed in **Table-C** below.

Table-C

Duty Calculation; M/s. Mansi Equipments Amt. in Rs.							
Bill of Entry No/Date	**Total Assessable Value**	**BCD payable @7.5%**	**SWS Payable @10%**	**ADD Payable (162.5%/29.21% of total AV)**	**Total IGST**	**Total Duty Payable**	**Goods Description**
3985199 dated 20.08.2025	3283689	246277	24628	5335995	1600306	7207205	EARTH MOVING SAPRES
2781747 dated 20.06.2025 (Ex-bond 3878971 dated 14.08.2025)	3681815	276136	27614	5982949	1794333	8081032	EARTH MOVING SAPRES
Total	**6965504**	**522413**	**52241**	**11318944**	**3394638**	**15288236**	

Accordingly, the importer was trying to evade ADD & other customs duty total amounting to **Rs. 1,52,88,236/-** (Rupees One Crore Fifty-two Lakh Eighty Eight Thousand Two Hundred and Thirty Six only under Bills of Entry No. 3985199 dated 20.08.2025 and 2781747 dated 20.06.2025 (Ex-bond 3878971 dated 14.08.2025).

10.8 This Investigation report covers only three Bills of Entry as Detailed in Table-A, however **separate Investigation report in respect of remaining 56 Bills** of entry will be sent in due course for issuance of Show Cause Notice in terms of Notification No. 28/2022-Customs (N.T.) dated 31.03.2022 to Chennai Customs.

11. Role of persons/firms involved:

11.1 Role of M/s Mansi Equipments, Ahmedabad (IEC: AFSPA0094F) - (IEC Holder –Dummy / Front Importer & Facilitator:

11.1.1M/s Mansi Equipments, Ahmedabad, was the importer on record in respect of the subject Bills of Entry. However, investigation has conclusively established that the said firm functioned merely as a facade importer and name-lender for the actual beneficiary, M/s Mahaveer Distributors, Bengaluru. The investigation, including statements recorded under Section 108 of the Customs Act, 1962 and documentary evidence recovered, reveals that:

- The imports made in the name of M/s Mansi Equipments were not for its own business purposes but were undertaken on behalf of M/s Mahaveer Distributors.
- All goods imported from Malaysian Entities were in fact of Chinese origin and were deliberately routed through Malaysia.
- Parallel sets of invoices were generated, wherein identical goods were first invoiced by a Chinese supplier to the Malaysian entity and thereafter re-invoiced to M/s Mansi Equipments, with identical invoice number, date, description, quantity and value.
- The Country of Origin was deliberately mis-declared as “Malaysia” in the Bills of Entry to evade Anti-Dumping Duty leviable under Notification No. 11/2024-Cus. (ADD) dated 27.06.2024.
- The firm received only a nominal commission (approximately 1%–1.5%) for allowing use of its IEC and banking channels.
- 100% of the imported goods were sold to M/s Mahaveer Distributors immediately after clearance.

Thus, M/s Mansi Equipments knowingly filed Bills of Entry containing false declarations regarding Country of Origin and thereby rendered the goods liable to confiscation under Section 111(m) of the Customs Act, 1962 and render itself liable to penal action under Sections 112(a), 112(b), 114A and 114AA of the Customs Act, 1962.

11.2 Role of Shri Sanjay Vedprakash Agrawal, Proprietor of M/s Mansi Equipments and Establishment of Mens Rea - (Front Operator / IEC Provider with Knowledge):

11.2.1 Shri Sanjay Vedprakash Agrawal, being the Proprietor of M/s Mansi Equipments, was responsible for filing and authorising the subject Bills of Entry.His voluntary statements recorded under Section 108 of the Customs Act, 1962 establish that:

- He was fully aware that the goods were of Chinese origin.
- He was aware of the applicability of Anti-Dumping Duty on goods of Chinese origin.
- He knowingly permitted routing of goods through Malaysia for the purpose of mis-declaration of origin.
- He admitted that invoices were manipulated and that parallel invoices existed.
- He admitted that he received commission for allowing use of his IEC.
- An editable invoice in Excel format was recovered from his electronic devices, evidencing document manipulation.

11.2.2 The cumulative evidence—mis-declaration of Country of Origin, routing of Chinese goods through Malaysia, presence of Chinese manufacturer logo, and suppression of records—establishes a pre-meditated and deliberate scheme adopted to evade and attempt to evade Anti-Dumping Duty.

11.2.3 The above acts and omissions clearly establish that Shri Sanjay Vedprakash Agrawal **knowingly and intentionally mis-declared the Country of Origin**, suppressed material facts, and along with Shri Rajiv Hosamane Jayaprakash, facilitated evasion of Anti-Dumping Duty and other customs duties. His role squarely attracts liability under Sections **112(a), 112(b) and 114AA** of the Customs Act, 1962, establishing **mens rea and willful intent**.

11.3 Role of M/s Mahaveer Distributors, Bengaluru (IEC 0714000311) - (Actual Importer / Beneficial Owner / Mastermind):

11.3.1 M/s Mahaveer Distributors imported goods of Chinese origin routed through Malaysia, using parallel invoices and fabricated country-of-origin documents. The firm consciously adopted the Malaysia routing mechanism post-imposition of ADD and knowingly mis-declared the country of origin to evade duty.

11.3.2 Further, Investigation has also established that M/s Mahaveer Distributors was the actual importer and beneficial owner of the goods imported in the name of M/s Mansi Equipments. The evidence reveals that:

- All procurement decisions, supplier selection and import planning were undertaken by M/s Mahaveer Distributors.

- The firm financed the imports by transferring funds to M/s Mansi Equipments for payment of suppliers and customs duty.
- The goods bore the brand name "KJIN", which is registered in the name of M/s Mahaveer Distributors.
- The goods were received and used by M/s Mahaveer Distributors after customs clearance.
- The firm exercised effective control over documentation, clearance and post-import handling of the goods.
- The firm is the real importer and beneficial owner and the principal beneficiary of the evasion scheme.

11.3.3 In terms of Section 2(3A) of the Customs Act, 1962read with Section 2(26), a beneficial owner is any person on whose behalf goods are imported or who exercises effective control over the goods. The evidence clearly establishes that M/s Mahaveer Distributors was the beneficial owner and actual importer. Accordingly, the role of M/s Mahaveer Distributors is not confined to that of a subsequent purchaser of the goods after their clearance from Customs, but extends to its involvement in and control over the import transactions made under the IEC of M/s Mansi Equipments, including financing of the import transactions and Customs duty, coordination with the overseas suppliers, receipt of import-related documents and ultimate receipt/beneficial enjoyment of the imported goods.

11.3.4 Thus, it is evident that M/s Mahaveer Distributors, through **Shri Rajiv Hosamane Jayaprakash** (Partner), exercised effective control over the imports made in the name of **M/s Mansi Equipments**, including establishing contact between **Sanjay Vedprakash Agrawal (Proprietor, Mansi Equipments)** and Chinese supplier, receiving parallel invoices of Chinese and Malaysian suppliers, financing the import transactions, exercising control over the relevant banking transactions, and being the actual recipient and ultimate beneficiary of the imported goods.

In view of the foregoing facts and evidence, M/s Mahaveer Distributors is found to be the beneficial owner of the goods imported under the IEC of M/s Mansi Equipments in terms of Section 2(3A) of the Customs Act, 1962, and consequently falls within the scope of the definition of "importer" under Section 2(26) of the Customs Act, 1962, in respect of the said imports.

Accordingly, M/s Mahaveer Distributors, being the beneficial owner/importer in respect of the goods imported under the IEC of M/s Mansi Equipments, is liable for the differential Customs duty arising in respect of the said imports. The said differential Customs duty is accordingly proposed to be recovered from M/s Mansi Equipments, being the IEC-holder/importer in whose name the Bills of Entry were filed, M/s Mahaveer Distributors and Shri Rajiv Hosamane Jayaprakash, being the beneficial owner/importer of the said goods, jointly and severally.

Further, in view of its role in abetting mis-declaration of country of origin, facilitating suppression of facts and wilful mis-statement so as to evade Anti-Dumping Duty and other Customs duties, M/s Mahaveer Distributors is liable to penal action under Sections 112(a), 112(b), 114A and 114AA of the Customs Act, 1962, in respect of the goods imported under the IEC of M/s Mansi Equipments".

11.4 Role of Shri Rajiv Hosamane Jayaprakash, Partner of M/s Mahaveer Distributors – (Role: Key Decision Maker / Controller / Beneficial Owner):

11.4.1 Investigation has established that Shri Rajiv Hosamane Jayaprakash, being the sole working Partner and controlling mind of M/s Mahaveer Distributors, was the principal architect and beneficiary of the impugned imports. He exercised complete decision-making authority over procurement, routing, documentation, finance and post-import handling of the subject goods.

11.4.2 Direct Coordination with Chinese Supplier/Agent:

➢ Shri Rajiv Hosamane directly coordinated with the China-based sales agent, Ms. Nancy, for procurement of Hydraulic Rock Breakers manufactured in China. Communications retrieved during investigation reveal:

- Negotiation of price and specifications with the Chinese supplier;
- Discussions regarding shipment schedules;
- Continuous coordination regarding documentation.

This clearly establishes that the sourcing of goods was directly from China and not from Malaysia as declared in the Bills of Entry.

11.4.3 Adoption of Malaysia Routing Mechanism after Imposition of ADD:

➢ After imposition of Anti-Dumping Duty on Hydraulic Rock Breakers originating in or exported from China vide Notification No. 11/2024-Cus. (ADD) dated 27.06.2024, Shri Rajiv Hosamane adopted a structured mechanism to route goods through Malaysia. Evidence shows that:

- Goods manufactured in China were first invoiced to a Malaysian intermediary entity;
- The Malaysian entity re-invoiced the same goods to the Indian importer;
- Identical description, quantity, value and invoice particulars were maintained in both invoices;
- Country of Origin was declared as “Malaysia” in import documents despite the goods being of Chinese origin.

The timing of this routing, immediately after imposition of ADD, clearly establishes deliberate intent to evade Anti-Dumping Duty.

11.4.4 Use of M/s Mansi Equipments as Front / IEC Holder:

➢ Investigation has revealed that Shri Rajiv Hosamane introduced M/s Mansi Equipments to freight forwarders and Customs Brokers for the purpose of importing goods under its IEC. The evidence establishes that:

- M/s Mansi Equipments had no independent commercial requirement for such imports;
- The firm received only a nominal commission for use of its IEC;
- All procurement decisions and commercial negotiations were undertaken by Shri Rajiv Hosamane;
- 100% of the imported goods were supplied to and used by M/s Mahaveer Distributors.

This demonstrates that M/s Mansi Equipments acted merely as a façade importer, while Shri Rajiv Hosamane and M/s Mahaveer Distributors remained the actual and beneficial importers.

11.4.5 Control over Documentation and Approval of Revised Documents:

Email and Whatsapp communications recovered during investigation establish that:

- Draft invoices and shipping documents were circulated to Shri Rajiv Hosamane for approval;
- He was aware that initial documents reflected China-to-Malaysia movement;
- Revised documents showing Malaysian origin were prepared and approved;
- Import documentation was handled by employees of M/s Mahaveer Distributors under his instructions.

The parallel invoices recovered clearly demonstrate that he had knowledge of the Chinese origin of goods and consciously approved the use of revised Malaysian documents for customs clearance.

11.4.6 Financial Control and Payment Arrangements:

Financial investigation reveals that:

- Shri Rajiv Hosamane arranged and controlled remittance of funds for imports;
- Funds were routed through M/s Mansi Equipments for payment to overseas suppliers;
- Customs duty and other import expenses were financed by M/s Mahaveer Distributors.

Thus, effective financial control over the import transactions remained with Shri Rajiv Hosamane.

11.4.7 Receipt and Utilization of Imported Goods:

Post-clearance records establish that:

- The imported goods were transported directly to the premises of M/s Mahaveer Distributors;
- The goods bore the brand name "KJIN", associated with M/s Mahaveer Distributors;
- The goods were sold/distributed by M/s Mahaveer Distributors in the domestic market.

This conclusively establishes that Shri Rajiv Hosamane and his firm were the ultimate beneficiaries of the imports.

11.4.8 Conclusion:

The cumulative evidence establishes that Shri Rajiv Hosamane Jayaprakash was the mastermind, controlling authority and ultimate beneficiary of the impugned imports. The structured routing of Chinese-origin goods through Malaysia, use of a front IEC holder, manipulation of documentation and conscious evasion of Anti-Dumping Duty were carried out under his direction and supervision. His liability is therefore primary, substantive and independent of other noticees.

The investigation conclusively establishes that:

- He directly coordinated with the China-based agent Ms. Nancy for procurement of Hydraulic Rock Breakers.
- After imposition of Anti-Dumping Duty, he adopted the mechanism of routing goods through Malaysia.
- He introduced M/s Mansi Equipments to logistics service providers and Customs Brokers.
- His employees handled import documentation under his instructions.
- He was part of email and WhatsApp communications approving import documents.
- He financed the imports and arranged payments to overseas suppliers.
- He received the imported goods post-clearance.

11.4.9 Beneficial Owner and Actual Importer:

In terms of Section 2(26) of the Customs Act, 1962, "importer" includes any owner, beneficial owner or any person holding himself out to be the importer. Further, Section 2(3A) defines "beneficial owner" as a person on whose behalf the goods are being imported or who exercises effective control over the goods.

In the present case:

- Shri Rajiv Hosamane exercised complete control over procurement, documentation and finance;
- The imports were undertaken on behalf of M/s Mahaveer Distributors;
- The goods were received and commercially exploited by his firm.

Accordingly, Shri Rajiv Hosamane squarely falls within the definition of "beneficial owner" and actual importer under the Customs Act, 1962.

11.4.10 Thus, Shri Rajiv Hosamane Jayaprakash qualifies as the "beneficial owner" and actual importer under Section 2(26) of the Customs Act, 1962 and is liable for penal action under Sections **112(a), 112(b), 114A** and **114AA** of the Customs Act, 1962.

11.5 Role of Smt. Lalitha Venkat (Import & Purchase Assistant of M/s Mahaveer Distributors):

11.5.1 Smt. Lalitha Venkat was actively involved in handling import documentation. Her statement establishes that:

- She received import documents from the overseas agent.
- She approved checklists prior to filing of Bills of Entry.
- She was aware that initial documents indicated China-to-Malaysia movement.
- She requested revised documents showing Malaysian origin.
- She forwarded revised invoices and Certificates of Origin without independent verification.
- She was aware of the Anti-Dumping Duty Notification applicable to Chinese origin goods.

11.5.2 Her conduct demonstrates conscious handling and forwarding of manipulated documentation, thereby facilitating mis-declaration. She is liable for penal action under Section 112(a), 112(b) and Section 114AA of the Customs Act, 1962in respect of Goods mentioned in **Table-A**.

11.6 In view of the foregoing paras, it is evident M/s. Mansi Equipments in collusion with **M/s Mahaveer Distributors** and **Shri Rajiv Hosamane Jayaprakash** have evaded the applicable customs duty, therefore, the differential Customs duty arising in respect of the goods imported under the IEC of M/s Mansi Equipments, as quantified in the Investigation Report, is proposed to be demanded and recovered from M/s Mansi Equipments, being the IEC-holder/importer in whose name the relevant Bills of Entry were filed, M/s Mahaveer Distributors and Shri Rajiv Hosamane Jayaprakash, being the beneficial owner/importer of the said goods in terms of Sections 2(3A) and 2(26) of the Customs Act, 1962, jointly and severally, under Section 28(4) of the Customs

Act, 1962, along with applicable interest under Section 28AA of the Customs Act, 1962.

12. Now therefore,

12.1 M/s Mansi Equipments (IEC: AFSPA0094F) (Proprietor-Sanjay Vedpraksah Agrawal), located at **B/6, Sri Gopal Complex, Maninagar Char Rasta, Maninagar, Ahmedabad, Gujarat-380008,**are 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 (India), within 30 days from the receipt of the show cause notice, as to why:

(i) The goods covered under Bills of Entry No. 3985199 dated 20.08.2025 and 2781747 dated 20.06.2025(Ex-bond 3878971 dated 14.08.2025) declared to contain "EARTH MOVING SAPRES", and found mis-declared in terms of the Country of Origin and seized vide seizure memo both dated 09.09.2025, should not be confiscated/held liable for confiscation under **Section111(m)** of the Customs Act, 1962.

(ii) The Bills of Entry No. 3985199 dated 20.08.2025 and 2781747 dated 20.06.2025(Ex-bond 3878971 dated 14.08.2025) should not be re-assessed (as per details mentioned in **Table-C)** after including the applicable anti-dumping duty (including IGST) amounting to **Rs. 1,52,88,236/-** (Rupees One Crore Fifty-two Lakh Eighty Eight Thousand Two Hundred and Thirty Six only) under section 17 of the Customs Act, 1962, which may be paid jointly and severally by **M/s. Mansi Equipments** (Proprietor-Sanjay Vedprakash Agrawal), **M/s Mahaveer Distributors** and **Shri Rajiv Hosamane Jayaprakash** along with applicable interest under section 28AA ibid.

(iii) Penalty should not be imposed upon M/s Mansi Equipments, located at **B/6, Sri Gopal Complex, Maninagar Char Rasta, Maninagar, Ahmedabad, Gujarat-380008**, under **Section 112(a), 112(b) and 114AA of the Customs Act, 1962** of the Customs Act, 1962, separately in respect of goods covered under Bills of Entry No. 3985199 dated 20.08.2025 and 2781747 dated 20.06.2025(Ex-bond 3878971 dated 14.08.2025) and found mis-declaring the Country of Origin.

(iv) The goods covered under Bill of Entry No. 3771688 dated 08.08.2025, as detailed in **Table-B** above declared to contain "EARTH MOVING SAPRES", and found mis-declared in terms of 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. 62,61,307/-** (Rupees Sixty Two Lakh Sixty One Thousand Three Hundred and Seven Only) on the import of "EARTH MOVING SPARES" covered under Bill of Entry No. 3771688 dated 08.08.2025 as mentioned in **Table-B,** should not be demanded and recovered jointly and severally from

M/s. Mansi Equipments (Proprietor-Sanjay Vedprakash Agrawal), **M/s Mahaveer Distributors** and **Shri Rajiv Hosamane Jayaprakash** under Section 28(4) of the Customs Act, 1962 along with applicable interest under Section 28AA of the Customs Act, 1962.

(vi) Penalty should not be imposed upon M/s Mansi Equipments, located at **B/6, Sri Gopal Complex, Maninagar Char Rasta, Maninagar, Ahmedabad, Gujarat-380008**, under **Section 114A and 114AA of the Customs Act, 1962** of the Customs Act, 1962, separately in respect of the goods covered under Bill of Entry No. 3771688 dated 08.08.2025 as mentioned in **Table-B,** 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 Sanjay Vedprakash Agrawal, Proprietor of M/s Mansi Equipments, located at **B/6, Sri Gopal Complex, Maninagar Char Rasta, Maninagar, Ahmedabad, Gujarat-380008** 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, 1962 in respect of Goods mentioned in **Table-A.**

12.3 M/s Mahaveer Distributors, (IEC 0714000311), located at No. 356/357, 9th Cross Rd, 4th Phase, Peenya Industrial Area, Bengaluru Urban, Karnataka-560058, are 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 (India), within 30 days from the receipt of the show cause notice, as to why:

(i) The Bills of Entry No. 3985199 dated 20.08.2025 and 2781747 dated 20.06.2025(Ex-bond 3878971 dated 14.08.2025) should not be re-assessed (as per details mentioned in **Table-C)** after including the applicable anti-dumping duty (including IGST) amounting to **Rs. 1,52,88,236/-** (Rupees One Crore Fifty-two Lakh Eighty Eight Thousand Two Hundred and Thirty Six only) under section 17 of the Customs Act, 1962, which may be paid jointly and severally by **M/s. Mansi Equipments** (Proprietor-Sanjay Vedprakash Agrawal), **M/s Mahaveer Distributors** and **Shri Rajiv Hosamane Jayaprakash** along with applicable interest under section 28AA ibid.

(ii) The differential customs duty total amounting to **Rs. 62,61,307/-** (Rupees Sixty Two Lakh Sixty One Thousand Three Hundred and Seven Only) on the import of "EARTH MOVING SPARES" covered under Bill of Entry No. 3771688 dated 08.08.2025 as mentioned in **Table-B,** should not be demanded and recovered jointly and severally from **M/s. Mansi Equipments** (Proprietor-Sanjay Vedprakash Agrawal), **M/s Mahaveer Distributors** and **Shri Rajiv Hosamane Jayaprakash** under Section 28(4) of the Customs Act, 1962 along with applicable interest under Section 28AA of the Customs Act, 1962.

(iii) Penalty should not be imposed upon M/s Mahaveer Distributors (IEC 0714000311), located at No. 356/357, 9th Cross Rd, 4th Phase, Peenya Industrial Area, Bengaluru Urban, Karnataka-560058 under Section **112(a), Section 112(b),** and **Section 114AA** of the Customs Act, 1962 for abetting mis-declaration of country of origin and facilitating suppression of facts and wilful misstatement, being actual receiver/beneficial owner of the goods in terms of Section 2(3A) of the Customs Act, 1962, imported under the **IEC of M/s. Mansi Equipments** separately in respect of goods covered under Bills of Entry No. 3985199 dated 20.08.2025 and 2781747 dated 20.06.2025(Ex-bond 3878971 dated 14.08.2025) .

(iv) Penalty should not be imposed upon M/s Mahaveer Distributors (IEC 0714000311), located at No. 356/357, 9th Cross Rd, 4th Phase, Peenya Industrial Area, Bengaluru Urban, Karnataka-560058 under **Section 114A/112(a), 112(b) and 114AA of the Customs Act, 1962** of the Customs Act, 1962, separately in respect of the goods covered under Bill of Entry No. 3771688 dated 08.08.2025 as mentioned in **Table-B,** 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.**

12.4 Shri Rajiv Hosamane Jayaprakash, Partner of M/s Mahaveer Distributors (IEC 0714000311), located at No. 356/357, 9th Cross Rd, 4th Phase, Peenya Industrial Area, Bengaluru Urban, Karnataka-560058 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;

(i) The Bills of Entry No. 3985199 dated 20.08.2025 and 2781747 dated 20.06.2025(Ex-bond 3878971 dated 14.08.2025) should not be re-assessed (as per details mentioned in **Table-C)** after including the applicable anti-dumping duty (including IGST) amounting to **Rs. 1,52,88,236/-** (Rupees One Crore Fifty-two Lakh Eighty Eight Thousand Two Hundred and Thirty Six only) under section 17 of the Customs Act, 1962, which may be paid jointly and severally by **M/s. Mansi Equipments** (Proprietor-Sanjay Vedprakash Agrawal), **M/s Mahaveer Distributors** and **Shri Rajiv Hosamane Jayaprakash** along with applicable interest under section 28AA ibid.

(ii) The differential customs duty total amounting to **Rs. 62,61,307/-** (Rupees Sixty Two Lakh Sixty One Thousand Three Hundred and Seven Only) on the import of "EARTH

MOVING SPARES" covered under Bill of Entry No. 3771688 dated 08.08.2025 as mentioned in **Table-B,** should not be demanded and recovered jointly and severally from **M/s. Mansi Equipments** (Proprietor-Sanjay Vedprakash Agrawal), **M/s Mahaveer Distributors** and **Shri Rajiv Hosamane Jayaprakash** under Section 28(4) of the Customs Act, 1962 along with applicable interest under Section 28AA of the Customs Act, 1962.

(iii) Penalty should not be imposed on him under Section **112(a), Section 112(b),** and **Section 114AA** of the Customs Act, 1962 for abetting mis-declaration of country of origin and facilitating suppression of facts and wilful misstatement, being actual receiver/beneficial owner of the goods in terms of Section 2(3A) of the Customs Act, 1962, imported under the **IEC of M/s. Mansi Equipments** separately in respect of goods covered under Bills of Entry No. 3985199 dated 20.08.2025 and 2781747 dated 20.06.2025(Ex-bond 3878971 dated 14.08.2025) .

(iv) Penalty should not be imposed on him under **Section 114A/112(a), 112(b) and 114AA of the Customs Act, 1962** of the Customs Act, 1962, separately in respect of the goods covered under Bill of Entry No. 3771688 dated 08.08.2025 as mentioned in **Table-B,** 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.**

12.5 Smt. Lalitha Venkat, Import & Purchase Assistant of M/s Mahaveer Distributors 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 upon her under **Section 112(a), 112(b) and 114AA of the Customs Act, 1962** of the Customs Act, 1962for abetting and facilitating mis-declaration of country of origin and evasion of Anti-Dumping Duty in respect of Goods mentioned in **Table-A."**

13. The notice is hereby required to produce at the time of showing cause all the evidences upon which they intend to rely in support of their defense. They are further required to indicate in their written explanation as to whether they desire to be heard in person before the case is adjudicated. If no mention is made about this in their written explanation, it will be presumed that they do not desire a personal hearing.

14. 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.

15. 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.

16. 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.

17. 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.
(ii) Annexure-R along with RUD No. 1 to 37.

Digitally signed by
Nitin Saini
Date: 11-08-2026
12:28:58

(Nitin Saini)
Commissioner of Customs
Customs House, Mundra

F.No. GEN/ADJ/COMM/422/2026-Adjn

SCN No. 35/2026-27/COMM/N.S./Adjn/MCH

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

List of Noticees:

1. M/s Mahaveer Distributors (IEC 0714000311), having its registered office located at No. 356/357, 9th Cross Rd, 4th Phase, Peenya Industrial Area, Bengaluru Urban, Karnataka-560058. (e-mail:rajiv@mahaveerdistributors.com).

2. Shri Rajiv Hosamane Jayaprakash, Partner of M/s Mahaveer Distributors (IEC 0714000311), having its registered office located at No. 356/357, 9th Cross Rd, 4th Phase, Peenya Industrial Area, Bengaluru Urban, Karnataka-560058. (e-mail: rajiv@mahaveerdistributors.com).

3. M/s. MANSI EQUIPMENTS (IEC: AFSPA0094F), having its registered office located at B/6, Sri Gopal Complex, Maninagar Char Rasta, Maninagar, Ahmedabad, Gujarat-380008(email: sanjay.v.agrawal@gmail.com and mansiequipments@gmail.com).

4. Shri Sanjay Vedprakash Agrawal, Proprietor of M/s. MANSI EQUIPMENTS (IEC: AFSPA0094F), having its registered office located at B/6, Sri Gopal Complex, Maninagar Char Rasta, Maninagar, Ahmedabad, Gujarat-380008 (email: sanjay.v.agrawal@gmail.com and mansiequipments@gmail.com).

5. Smt Lalitha Venkat, Import and Purchase Assistant of M/s Mahaveer Distributors, No. 356/357, 9th Cross Rd, 4th Phase, Peenya Industrial Area, Bengaluru Urban, Karnataka-560058 (email: lalithak0205@gmail.com and purchaseandstores@mahaveerdistibutors.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) The AC/DC, EDI Section, MCH.
(4) Guard File.