

	कार्यालय: प्रधान आयुक्त सीमाशुल्क, मुन्द्रा, सीमाशुल्क भवन, मुन्द्रा बंदरगाह, कच्छ, गुजरात- 370421 OFFICE OF THE PRINCIPAL COMMISSIONER OF CUSTOMS: CUSTOM HOUSE, MUNDRA PORT, KUTCH, GUJARAT- 370421. PHONE : 02838-271426/271423 FAX :02838- 271425 Email: adj-mundra@gov.in	
A. File No.	GEN/ADJ/COMM/465/2025-Adjn-O/o Pr Commr-Cus-mundra	
B. Order-in-Original No.	MUN-CUSTM-000-COM-16-26-27	
C. Passed by	Nitin Saini, Commissioner of Customs, Customs House, AP & SEZ, Mundra.	
D. Date of order and Date of issue:	11.08.2026 11.08.2026	
E. SCN No. & Date	17/2025-26/COMM/N.S./ADJ/MCH Dated 12.08.2025	
F. Importer	M/s Naitik Enterprise	

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

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

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

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

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

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

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

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

4. उक्त अपील के साथ -/ 1000रूपये का शुल्क टिकट लगा होना चाहिए जहाँ शुल्क, व्याज, दंड या शास्ति रूपये पाँच लाख या कम माँगा हो 5000/- रुपये का शुल्क टिकट लगा होना चाहिए जहाँ शुल्क, व्याज, शास्ति या दंड पाँच लाख रूपये से अधिक किंतु पचास लाख रूपये से कम माँगा हो 10,000/- रुपये का शुल्क टिकट लगा होना चाहिए जहाँ शुल्क, दंड व्याज या शास्ति पचास लाख रूपये से अधिक माँगा हो। शुल्क का भुगतान खण्ड पीठ बेंच आहरित ट्रिब्यूनल के सहायक रजिस्ट्रार के पक्ष में खण्ड पीठ स्थित जगह पर स्थित किसी भी राष्ट्रीयकृत बैंक की एक शाखा पर बैंक ड्राफ्ट के माध्यम से भुगतान किया जाएगा।

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

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

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

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

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

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

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

BRIEF FACTS OF THE CASE

The present case pertains to the evasion of Anti-Dumping Duty by M/s Naitik Enterprise, F-35,36,37, Ravi Estate, Shanidev Temple Road, Dhobighat, Dudheshwar, Ahmedabad -380004 (IEC- 0808023756) (hereinafter also referred to as 'M/s Naitik' for the sake of brevity) in the import of Digital Offset Printing Plates falling under CTI 84425010/84425090 of Customs Tariff Act, 1975 from China by mis-declaring the import goods as 'Printing Plate PS'/ 'PS Plate' under CTI 84425010.

2. Intelligence gathered by the officers of Directorate of Revenue Intelligence, Zonal Unit, Ahmedabad (hereinafter referred to as DRI) indicated that M/s. Naitik Enterprise was engaged in the import of Digital Offset Printing Plates from China by mis-declaring the import goods as 'Printing Plate PS' through APSEZ Mundra. The said mis-declaration was done with the intent to evade the applicable Anti-Dumping duty imposed vide Notification No. 21/2020-Customs (ADD) dated 29.07.2020 with effect from 30.01.2020 for a period of five years (unless revoked, superseded or amended earlier) **(RUD-1)**.

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

S. No.	Tariff Item	Description	Country of Origin	Country of Export	Producer	Amount (USD/SQM)
(1)	(2)	(3)	(4)	(5)	(6)	(7)
1	844250	Digital Offset Printing Plates	People's Republic of China	People's Republic of China	Lucky Huaguang Graphics Co. Ltd.	0.55
2	844250	Digital Offset Printing Plates	People's Republic of China	People's Republic of China	Kodak China Graphic Communications Co. Ltd.	Nil
3	844250	Digital Offset	People's Republic of China	People's Republic of China	Shanghai Strong State Printing	0.60

		Printing Plates			Equipment Limited	
4	844250	Digital Offset Printing Plates	People's Republic of China	People's Republic of China	Fujifilm Printing Plate (China) Co. Ltd.	Nil
5	844250	Digital Offset Printing Plates	People's Republic of China	People's Republic of China	Any other producer except S. No. 1 to 4 mentioned above	0.77
6	844250	Digital Offset Printing Plates	People's Republic of China	Any country other than People's Republic of China	Any	0.77

3.2 As per the above anti-dumping duty structure, '*Digital Offset Printing Plates*' falling under Customs Tariff Sub-Heading (CTSH) 844250, originating in or exported from the People's Republic of China, or exported from any country other than China but manufactured by producers not listed at Sr. No. 01 to 04 in Column (6) of the table annexed to Notification No. 21/2020-Customs (ADD) dated 29.07.2020, and imported into India, shall attract an anti-dumping duty at the rate of USD 0.77 per square meter. This duty is applicable with effect from 30.01.2020 for a period of five years, unless earlier revoked, superseded, or amended.

EXAMINATION OF THE IMPORTED GOODS AT APSEZ, MUNDRA

4. Based on the above intelligence, the goods imported by M/s. Naitik Enterprise under Warehousing Bill of Entry No. 1023306 dated 03.11.2023 (**RUD-3**) were placed on hold and subsequently examined under Panchnama dated 20.11.2023 (**RUD-2**) at the premises of M/s. Fast Track CFS Pvt. Ltd., APSEZ, Mundra. As per the said Bill of Entry, the declared item was "*Printing Plate PS*" under CTI 84425010. Additionally, the importer had filed DTA Bill of Entry No. 2022867 dated 06.11.2023 (**RUD-4**). The physical examination of Container Nos. VSBU2041485 and TLLU4579406, covered under the aforementioned Warehousing Bill of Entry, was carried out by DRI officers in the presence of representatives from the SEZ unit and officials of M/s. Fast Track CFS Pvt. Ltd. During the examination, it was observed that both containers were loaded with boxes containing **thin metal plates**, having an **aluminum/silver-like finish on one side** and **blue paint coating on the**

other side. Representative samples from each container were duly drawn for further testing and analysis.

SEARCH AT BUSINESS PREMISES OF M/S. NAITIK ENTERPRISE

5 Simultaneously, a search operation was conducted under Panchnama dated 20.11.2023 (**RUD-5**) at the business premises of M/s. Naitik Enterprise, located at F-35, 36, 37, Ravi Estate, Shanidev Temple Road, Dhobighat, Dudheshwar, Ahmedabad – 380004. The search was further extended, under the same running Panchnama, to the following godown premises of the firm:

1. F/32, Ravi Estate, Tavdipura, Shanidev Temple Road, Dudheshwar, Ahmedabad; and
2. Shop No. 03, Maruti Estate, Sarkhej Highway, Sarkhej, Ahmedabad.

The searches were conducted in the presence of Shri Mukesh Sheth, Proprietor of M/s. Naitik Enterprise. During the course of the proceedings, certain documents and one mobile phone belonging to Shri Mukesh Sheth were resumed on the reasonable belief that these may have a bearing on or be relevant to the ongoing investigation.

5.1 The mobile phone resumed during the search conducted at the business premises of M/s. Naitik Enterprise was forwarded to the National Forensic Science University (NFSU), Gandhinagar for forensic examination and extraction/retrieval/cloning of data. The same was forwarded under DRI, Ahmedabad letter F.No. DRI/AZU/CI/INT-23/2023-24 dated 28.11.23(**RUD-6**).

In response, the Senior Scientific Officer, NFSU, Gandhinagar, vide letter No. NFSU/CoEDF-DFL/90/23-24 dated 18.12.2023 (**RUD-7**), forwarded two Pen Drives—one Master Copy and one Working Copy—containing the extracted and processed data from the said mobile device. The extracted data was marked as Exhibits A1 to A4-1 for identification and evidentiary purposes.

TESTING/EXAMINATION OF SAMPLE OF IMPORTED GOODS

6.1 In order to ascertain whether the goods imported by M/s. Naitik Enterprise under the description '*Printing Plate PS*' were in fact Digital Offset Printing Plates or not, the examination of representative samples, drawn during Panchnama proceedings dated 20.11.2023 at APSEZ, Mundra, was conducted under a Panchnama dated 07.12.2023 (**RUD-8**) at the office of DRI, Ahmedabad Zonal Unit (AZU). The examination was conducted in the presence of Shri Vishwanath V., a Technical Expert in the printing plate industry, and Shri Mukesh Sheth, Proprietor of M/s. Naitik Enterprise. During the proceedings, basic physical tests were performed by Shri Vishwanath V. on the thin metal plates declared as *Printing Plate PS*. Based on his preliminary examination, Shri Vishwanath opined that the plates

appeared to be either CTCP or PS Analog Plates. However, he stated that for accurate identification and classification, the plates would require laboratory testing.

6.2 Subsequently, the samples of the goods declared as Printing Plate PS were forwarded to the Central Excise and Customs Laboratory (CRCL), Vadodara under Test Memo Nos. 1 and 2 dated 07.12.2023 (**RUD-9**), bearing F. No. DRI/AZU/CI/INT-12/2023-24, for the purpose of ascertaining whether the said plates were Digital Offset Printing Plates. However, the samples were returned by CRCL, Vadodara, vide their letter F. No. F.IV(5)/18-19 dated 08.12.2023 (**RUD-10**), stating that they did not have the requisite facility to conduct the testing and analysis of the submitted samples.

6.3 Subsequently, the test/examination of the samples of goods declared as 'Printing Plate PS' was carried out at the premises of M/s. Suryajit Publication Private Limited, located at Survey No. 190, 191, 193, Sanand-Viramgam Highway, IYAVA, Taluka Sanand, District Ahmedabad, in the presence of Shri Mukesh Sheth, Proprietor of M/s. Naitik Enterprise. The examination was conducted by a Chartered Engineer under Panchnama proceedings dated 19.12.2023 (**RUD-11**). The test/examination was intended to test/examine if the sample of goods, declared as 'Printing plate PS' imported by M/s. Naitik Enterprise, could be processed by exposure and development through CTCP/Digital Method and/or by manual exposure and development method. Pursuant to the inspection, the **Chartered Engineer submitted his test report** bearing **Ref. No. BB/L-20/23/SPPL dated 29.12.2023 (RUD-11A)**, wherein he concluded as follows:

- *"The items imported as Printing PS Plate were noticed as suitable for developing on CTCP (Computer to Common Plate) by Digital Process."*
- *"The Printing PS Plates were checked as Printing PS Plates, and it also showed usage as PS Plate."*

This report thus indicated that the imported goods were **suitable for use as Digital Offset Printing Plates**, while also being usable as conventional PS Plates.

THE SCOPE OF DIGITAL OFFSET PRINTING PLATE/ PRODUCT UNDER CONSIDERATION BY DESIGNATED AUTHORITY FOR IMPOSITION OF ANTI DUMPING DUTY:

7.1 The item 'Digital Offset Printing Plates' has not been defined under the Customs Tariff Act, 1975, nor under the Explanatory Notes to the Harmonized System of Nomenclature (HSN). Therefore, in order to determine the nature and scope of *Digital Offset Printing Plates*, reference has been drawn from the Final Findings of the Designated Authority, as published vide Notification No.

6/7/2019-DGTR dated 15th May, 2020 (RUD-12). Based on these findings, Anti-Dumping Duty was imposed on *Digital Offset Printing Plates* originating in, or exported from the People's Republic of China and imported into India, through Notification No. 21/2020-Customs (ADD) dated 29.07.2020. As per the said Final Findings of the Designated Authority, the product under consideration for the purpose of imposition of anti-dumping duty is described as follows:

*"The product under consideration in the present Application is **"Digital Offset Printing Plates"**, also commonly referred to as **"Digital Plates"**. Digital Plates are used in the printing industry for transferring data as an image (dot patterns or text) onto paper or on non-absorbent substrates like tin sheets or poly films, etc. **In the printing process using Digital Offset Printing Plates, the digital workflow enables direct transfer of the image from a 'computer to the plate' (CtP) using lasers, unlike the analog workflow that requires an intermediary film to transfer the image.** Digital Plates are made from high-purity litho-grade aluminium coils coated with a chemical coating. Digital Plates may be either positive (non-exposed area forms image) or negative (exposed area forms image) working plates. The performance of Digital Plates may also be improved with lesser use of chemicals in the plate development process making it environment-friendly, also known as Digital Offset "chem-free"/ "green plates". Similarly, the performance of Digital Plates may also be improved to make it process-less plates. The **coating components**, also known as **'sensitizers'**, vary for different types of plates. Based on the coating components and laser type of plate setters, the Digital Plates may be broadly classified into three categories namely Thermal, Violet and **CtCP/UV CtP ('Computer to-Conventional Plate')**.*

- i. *Digital Offset Printing Plates that are exposed using infra-red energy is called Thermal plates;*
- ii. *Digital Offset Printing Plates that are exposed using visible and near-visible light energy (violet lasers) are called Violet plates; and*
- iii. *Digital Offset Printing Plates that are exposed using ultra-violet rays are known as **CtCP/ UV CtP** plates.*

All types of Digital Plates in all dimensions are covered within the scope of the product under consideration. The subject goods fall under Tariff Sub-heading '8442.50' of the Act. However, there have been imports of the subject goods under other headings such as 3701.3000, 3704.0090, 3705.1000, 7606.1190, 7606.9190 and 7606.9290 as well. Customs

classifications are therefore indicative only and the product description would prevail for identifying the product.”

7.2 In view of the above, it can be said that any offset printing plate, on which image can be transferred through computer (Computer to plate - CtP) i.e. through digital mode, is Digital Offset Printing Plate. In other words, any offset printing plate capable of being developed through digital process is called Digital Offset Printing Plates/Digital Plates. These Digital Plates are typically manufactured using high-purity litho-grade aluminium coils, which are coated with specialized chemical coatings, commonly known as ‘sensitizers’.

8. STATEMENT DATED 31.01.2024 OF SHRI BALESH YADAV, AUTHORISED REPRESENTATIVE OF M/s. FAST TRACK CFS PVT LTD, FTWZ UNIT, APSEZ, MUNDRA

8.1 A Summon bearing CBIC-DIN-202401DDZ1000000DAB5 dated 25.01.2024 was issued to M/s. Fast Track CFS Pvt. Ltd., APSEZ, Mundra, the unit where the examination of the imported goods declared as ‘*Printing Plate PS*’ was conducted under Panchnama dated 20.11.2023 (**RUD-2**) and where the Bill of Entry No. 1023306 dated 03.11.2023 was filed. In response, Shri Balesh Yadav, Deputy Manager, appeared on behalf of M/s. Fast Track CFS Pvt. Ltd., being duly authorized by the Director of the said company, for the purpose of tendering his statement. Accordingly, the statement of Shri Balesh Yadav was recorded under Section 108 of the Customs Act, 1962, on 31.01.2024 (**RUD-13**), wherein he, *inter alia*, stated the following:

8.2 He has been authorized to give statement which is binding on the company. The directors of M/s. Fast track CFS Pvt Ltd. are Shri Krishan Mohan Sharan, Shri Anil Mohan Sharan and Shri Sumit Sharan. He also stated that Shri V. Radha Krishnan Iyer is the Executive/Running Director of M/s. Fast Track CFS Pvt. Ltd., who is responsible for overseeing the overall operations of the company. He confirmed that he, Shri Balesh Yadav, functions under the supervision of Shri V. Radha Krishnan Iyer and reports directly to him.

8.3 He stated that M/s. Fast Track CFS Pvt. Ltd. is engaged in providing services related to warehousing of imported goods. M/s. Fast Track CFS Pvt. Ltd. has registered for Warehousing and related Services Activities since Oct, 2016. He stated that goods were imported duty free by various units/importers and warehoused at their warehouse situated in Adani SEZ and thereafter same were sold in DTA on payment of applicable rate of duty and at the same time, some goods were exported by various firms.

8.4 Apart from warehousing services, M/s. Fast Track CFS Pvt. Ltd. also provides other services viz. Customs clearing, loading, unloading, and re-packing on customized basis. He further stated that when any importer/customer approaches them for warehousing of goods, they offer them warehousing charges and additionally offer them composite charges which includes Customs clearing, loading, unloading, re-packing on customized basis and offer them choice to either go with their offer or nominate their own Customs broker, transporter, handling agent and labour contractor. On being further asked, he stated that for customs clearance work related to import/ export & DTA clearance of all goods, they have a dedicated team comprising of Shri Vishal Parmar, Shri Milind Bhonsle and Shri Raushan Singh.

8.5 On being asked regarding the items imported at M/s. Fast Track CFS Pvt. Ltd., he stated that the items are PVC Resin, LDPE, HDPE, PP granules, wooden logs, marble, textiles, polyester fabric, decorative lights, bags, stationary items etc. He also stated that the trading items being imported at their warehouse are mostly of Chinese origin.

8.6 On being asked whether they have any agreement with their individual clients for providing warehousing and other services, he stated that they do not maintain agreement with any client and admitted that it was a lapse on their part.

8.7 On being asked about the procedure to file the B/E, he stated that they were provided admin ID by NSDL on the basis of the LOA granted by the Development Commissioner, APSEZ, Mundra. Using the same, they can create maker ID for themselves as well as for other CHAs/clients. He stated that they have created 63 maker IDs for their own firm and for other clients or CHAs. However, only some maker IDs are active while they had suspended some other maker IDs corresponding to clients or CHAs with whom they have ceased business. In addition, they also have an approver ID in the name of Shri Krishan Mohan Sharan, who is the Director of M/s. Fast Track CFS Pvt. Ltd. He stated that all the details related to the import, i.e. importer name, item description etc. are then entered in the online NSDL system after logging by the individual maker IDs, on the submission of which checklist for B/E and request ID are generated. After that, the checklist is sent to the importer by email for verification and after verification, the same is intimated by CHA or the client to them. Subsequently, after approval through their approver ID, the B/E No. is created.

8.8 He was asked to peruse the Panchnama dated 20.11.2023 drawn during examination of the goods declared as 'Printing PS Plate' imported vide W/h B/E No. 1023306 dated 03.11.2023 by the client M/s. Naitik Enterprise. On perusing the same, he stated that they had filed B/E for the said client

from their own maker ID. On being asked whether the CTH, description of the goods and duty structure for the said goods are correct in the Bs/E filed for the client M/s. Naitik Enterprise, he stated that based on the documents submitted by M/s. Naitik Enterprise and on the direction of M/s. Naitik Enterprise, they had filed the W/h and DTA Bs/E. He also stated that the Bs/E were filed by declaring the goods as 'Printing PS Plate' under CTI 84425010. About the applicability of Anti-Dumping Duty, he stated that he was aware of the fact that Anti-Dumping duty is applicable on Digital Offset Printing Plates. However, Shri Mukesh Sheth, proprietor of M/s. Naitik Enterprise convinced them that the plates being imported are not Digital Offset Printing Plates but are exposed and developed by manual processes, therefore, Anti-Dumping Duty is not applicable on them. He further stated that the said Bs/E were assessed and examined by SEZ-Customs and no objection was raised by them, so they had filed the succeeding Bs/E. However, after perusal of the Panchnama dated 20.11.2023, he admitted that the said goods imported under the description 'Printing PS Plate' are like Digital Offset Printing Plates and attract Anti-Dumping Duty.

8.9 He stated that they have filed total 09 Bs/E under the said description 'Printing PS Plate' on behalf of M/s. Naitik Enterprise and goods were cleared by M/s. Fast Track CFS Pvt Ltd. He also stated that they have paid customs duty and the same was received by them from M/s. Naitik Enterprise.

8.10 He was asked to peruse the invoice No. BAOTU-NK-18 dated 02.10.2023 corresponding to the W/h B/E No. 1023306 dated 03.11.2023 and was asked to specifically peruse the buyer's name in the said invoice mentioned as 'Fast Track CFS Pvt. Ltd'. On perusing the same, he stated that the consignee in the said cases is M/s. Naitik Enterprise as the same is mentioned as C/o in the invoices and that they are service provider for M/s. Naitik Enterprise.

8.11 On being asked as to how long after the warehousing B/E, the DTA Bills of Entry were filed, he stated that usually DTA Bs/E were filed after 2-5 days after the warehousing Bs/E. On being asked as to why the said clients had imported the said items, i.e. Digital Offset Printing Plates mis-declared as 'Printing PS Plate' through SEZ unit and not directly through Mundra Customs, he stated that some clients generally prefer to clear the goods through SEZ unit as the Bs/E filed in the Customs go through faceless assessment at different ports along with examination by Customs through RMS and the said procedure usually takes time. Therefore, to avoid the hassle of the faceless assessment and smooth examination done in SEZ, some clients file Bs/E through SEZ units. He further stated the client (M/s. Naitik Enterprise) had imported the said item through M/s. Fast Track CFS Pvt. Ltd to avoid examination by RMS or container scanning in Customs.

STATEMENTS OF THE IMPORTER

9. STATEMENT DATED 03.01.2024 OF SHRI MUKESH SHETH S/O SHRI RAVICHANDRA SHETH, PROPRIETOR OF M/S. NAITIK ENTERPRISE (IMPORTER).

9.1 A Summon bearing CBIC-DIN-202401DDZ1000000D9CF dated 03.01.2024 was issued to Shri Mukesh Sheth, Proprietor of M/s. Naitik Enterprise. In compliance with the said Summon, Shri Mukesh Sheth appeared for the purpose of tendering his statement. Accordingly, his statement under Section 108 of the Customs Act, 1962 was recorded on 30.01.2024 (**RUD-14**), wherein he, *inter alia*, stated the following:

9.2 He started that his firm, M/s. Naitik Enterprise in the year 2008-09, for the trading of the offset printing materials, including Printing Plates. He stated also that he looks after sales, purchase, import and day to day activities of the company. He further stated that he looked after all the activities related to import viz. placing of order to overseas suppliers, appointment of Custom Broker for clearance of the goods, transportation and trading of Printing Plate etc. are looked after by various persons under his (Mukesh Sheth's) supervision.

9.3 that he used to do trading of the Printing Plates since 2012 and for that purpose, he imported the printing plates as well as procured the same from local market. Their main supplier from China was M/s. Henan Baotu Printing Materials Co. Ltd whereas M/s. Archer Label was the main local supplier.

9.4 that some of his buyers of printing plates are M/s. Archer Label, M/s. Dainik Sanjh Samachar, M/s. Dainik Arham Publication, Rajkot, M/s. Dainik Jai Hind, M/s. Rajeshwari Metal, M/s. Rajvi Metal and M/s. Times Tin.

9.5 He was shown the Panchnama dated 20.11.2023, which was drawn at the office premises of M/s. Naitik Enterprise, located at F-35 to 37, Ravi Estate, Near Shani Dev Mandir, Dhobighat Road, Tavdipura, Dudheswar, Ahmedabad. He perused the same and put his dated signature on it in token of having perused the same and confirming that the facts mentioned therein are true and correct. He further confirmed that his mobile phone I-phone 15 was also resumed under the said panchnama for further forensic examination.

9.6 He was asked to peruse the Panchnama dated 20.11.2023 drawn for the examination of goods imported by M/s. Naitik Enterprise vide Warehousing B/E No. 1023306 dated 03.11.2023 and DTA B/E No. 2022867 dated 06.11.2023. After perusing the same and in token of having perused the same, he put his dated signature on the last pages of Panchnama dated

20.11.2023. He further stated that vide Panchnama dated 20.11.2023, samples for the goods imported by M/s. Naitik Enterprise vide Warehousing B/E No. 1023306 dated 03.11.2023 and DTA B/E No. 2022867 dated 06.11.2023 were drawn.

9.7 He was asked to peruse Test Memo No. 1 and 02 dated 07.12.2023 vide which the samples drawn were forwarded to CRCL, Vadodara and further he was asked to peruse a letter dated 08.12.2023 from Assistant Chemical Examiner vide which they had informed that they did not have the facility to test the samples.

9.8 He was shown the Panchnama dated 07.12.2023 drawn at the premises of DRI, Zonal Unit Ahmedabad wherein the goods were tested by a technical person. He stated that he was present during the panchnama proceedings wherein the samples were tested by applying a chemical liquid acetone by which it was ascertained that the plates are single layer printing plates and not double layer printing plates. He agreed to the findings of panchnama proceedings conducted at office of DRI, Zonal Unit, Ahmedabad on 07.12.2023.

9.9 He was shown Panchnama dated 19.12.2023 drawn at the premises of M/s. Suryajit Publications Private Limited, Survey No. 190-193, Behind Loxim Industries, Sanad, Ahmedabad wherein the printing plates were developed to find the identity of goods in the presence of a government approved Charter engineer Shri Bhaskar Bhatt. On perusing the same, he stated that he was present during the panchnama proceedings and he had put his dated signature on the last page of panchnama dated 19.12.2023 in agreement of the panchnama proceedings.

9.10 He was shown Chartered Engineer's Certificate dated 29.12.2023 issued by Shri Bhaskar Bhatt, a government approved Charter engineer in respect of the testing of goods imported by M/s. Naitik Enterprise vide Warehousing B/E No. 1023306 dated 03.11.2023 and DTA B/E No. 2022867 dated 06.11.2023. On perusing the same, he stated that Chartered Engineer vide Certificate dated 29.12.2023 has opined that: -

- "The items imported as Printing PS Plate were noticed as suitable for developing on CTCP (Computer to Common Plate) by Digital Process.
- The Printing PS Plate were checked as Printing PS Plate, it also showed usage as PS plate."

9.11 He also stated that he was present during the Panchnama proceedings dated 19.12.2023.

9.12 On being asked, he confirmed that after developing of plates in the machine digitally and manually it appears that printing plates

imported by them are suitable for developing on CTCP (Computer to Common Plate) by Digital Process.

9.13 He was asked to peruse letter F. No. DRI/AZU/CI/INT-23/2023-24 dated 28.11.2023 of DRI, Ahmedabad wherein the said sealed envelopes containing his mobile phone was forwarded to Cyber Defense Centre, National Forensic Science University (NFSU), Gandhinagar for examination and extraction/ retrieval/cloning of data from the devices and to provide working copy of the device. Further, he was asked to peruse letter NFSU/CoEDF-DFL/90/23-24 dated 18.12.2023 of Senior Scientific Officer, National Forensic Science University (NFSU), Gandhinagar addressed to the DRI, Ahmedabad wherein NFSU, Gandhinagar forwarded the two Pen Drives i.e. one Master copy & one Working Copy containing data processed from the above Mobile phone, marked as Exhibits-A1 to A4-1.

9.14 In his presence, the Working copy of the pen drive containing data processed from above Mobile phone, marked as Exhibits-A4 provided by the NFSU, Gandhinagar was connected to a desk-top Computer installed at DRI Office for examination. Then the pen drive was opened in his presence and files/data present in the pen drive marked as Exhibits-A4 was examined by the officer in his presence. On examination of Exhibits-A4, the files stored in his mobile were opened and print out of some relevant data/details which were stored in his Mobile phone were taken and given running serial no. as 01 to 03 attached to his statement. He put his dated signature on each of the said pages in token of they being the print outs taken in his presence from working copy of the pen drive received from the NFSU, Gandhinagar.

9.15 He was asked to peruse page no. 01 to 03 (print out taken from working copy of pen-drive provided by NFSU), wherein there was a WhatsApp chat between him, Shri Jack and Shri Mukesh Vyas. On being asked, he stated that the said printout relates to the WhatsApp chat from his device in which there is a discussion about excess weight of goods loaded in a container. He was further asked to peruse some message sent by Shri Jack on 18.09.2023, which is read as **“removing all CTCP 1140*1430 is not enough”**. On perusing the same, he stated that the said conversation is regarding off-loading of some goods to reduce weight in the container as it was overweight. Further, regarding goods mentioned as CTCP, he stated that it appears that Shri Mukesh Vyas, their accountant and Shri Jack is having discussion to reduce weight and on perusal of the message of supplier it appears that the supplier has mentioned the goods as CTCP. He stated that he would inquire about the same and would revert back.

9.16 He was shown Notification No. 2/2020-Customs (ADD) dated 30.01.2020 and Notification No. 21/2020-Customs (ADD) dated 29.07.2020 issued by the CBEC, New Delhi vide which Anti-dumping duty was levied on

the import of Digital Offset Printing Plates imported from China, Vietnam, Korea, Japan and Taiwan. On perusing the same, he agreed that Anti-Dumping duty was levied on the import of Digital Offset Printing Plates from China.

10 FURTHER STATEMENT DATED 20.12.2024 OF SHRI MUKESH SHETH, PROPRIETOR OF M/S. NAITIK ENTERPRISE (IMPORTER).

10.1 Summon bearing CBIC-DIN-20241DDZ10000777F55 dated 05.12.2024 was issued to Shri Mukesh Sheth, Proprietor of M/s. Naitik Enterprise, in response to the Summons, Shri Mukesh Sheth appeared for tendering of statement. Accordingly, his statement under Section 108 of Customs Act, 1962 was recorded on 20.12.2024 (**RUD-15**), wherein, he, inter-alia stated the following:

10.2 He was asked to peruse the Chartered Engineer Certificate dated 29.12.2023 issued by Shri Bhasker Bhatt, a government approved Charter engineer in respect of the testing of goods imported by them (Naitik) vide Warehousing B/E No. 1023306 dated 03.11.2023 and DTA B/E No. 2022867 dated 06.11.2023. **On perusing the same, he agreed that the goods imported by M/s. Naitik Enterprise as 'Printing PS Plate' can be developed on CTCP (Computer to Common Plate) by digital process.**

10.3 On being asked about the basic difference between PS Plate and Digital Offset Printing Plates and he was also asked as to how the imported goods 'Printing PS Plate' qualify or do not qualify as Digital Offset Printing Plates, he stated that it depends upon the coating on the printing plates. He stated that the coating of the CTCP plates is little bit softer than that of PS plates. He further added **that if the plates are single coated, then they can be used as both PS Plate and CTCP plates. He also stated that he mostly imported the plates with single coating, therefore, he declared the same as 'Printing PS Plate'.**

10.4 On being asked, he stated that he is not aware as to how their customer develop the plates.

10.5 He was asked to peruse the statements/letter of their buyers i.e. (i) the letter dated 05.03.2024 of M/s. Print Tech Inc., (ii) Statement dated 04.03.2024 of Shri Vikas Agarwal, proprietor of M/s. Print 'O' Land, Jaipur, (iii) statement dated 04.03.2024 of Shri Deepak Agarwal, proprietor of M/s. Hi-Tech Digital Plates India Pvt Ltd, Jaipur, (iv) statement dated 04.03.2024 of Shri Bheem Raj Sharma, Director of M/s. AB Graphics Pvt Ltd, Jaipur and (v) statement dated 04.03.2024 of Shri Chirag Shah, partner of M/s. Archer Labels, Ahmedabad, wherein they (buyers) explicitly stated that they had placed orders for CTCP Digital or Thermal Plates and they have been supplied only CTCP Digital or Thermal Plates and not PS Plates. On perusing the same,

he stated that he had supplied only Printing Plates to the said firms and he has no further comments on their (buyers) statements. *The said letters and statements of the customers of M/s. Naitik Enterprises are detailed in the succeeding part of this SCN.*

10.6 On being asked he stated that as per his instruction, his employee Shri Mukesh Vyas used to prepare invoice mentioning only 'Printing Plate' or 'Plate' against the goods description in sale invoices and avoided mentioning the complete description like PS Plate or CTCP Plate.

10.7 He was asked to peruse blank papers kept at Page No, 121 to 135 **(RUD-15A)** of Made-up file resumed under Panchnama dated 20.11.2023 at the premises of M/s. Naitik Enterprise. These blank papers were signed and stamped by the supplier M/s. Henan Baotu Printing Materials Co. Ltd. at the bottom and did not contain any other text. In this regard, on being asked to elaborate the purpose of the said blank papers, he stated that the original documents are needed for submission in the bank for the purpose of overseas remittance and in Customs for the import clearance formalities. He stated that in some instances, some more documents may be demanded by the Bank or Customs. In that case, they had taken the said additional papers from the supplier so that any relevant document can be created if required. He further added that they had, however, never used these papers.

10.8 On perusing the WhatsApp group chat dated 03.01.2024, he accepted that this was the group chat between Shri Jack, Shri Mukesh Vyas and him (Shri Mukesh Sheth) as members. He stated that the said chat was regarding removal of some packets of size 1140 X 1430 from the container as the container was getting overweight. **Further, he did not comment on Shri Jack referring to the 1140 X 1430 plates as CTCP plates.**

10.9 On being asked, he stated that Shri Jack is the Manager for the supplier firm M/s. Henan Baotu Printing Materials Co. Ltd.

10.10 He was asked to peruse the documents placed at Nos. 443 to 465 in the Made-Up file resumed under Panchnama dated 20.11.2023 at the premises of M/s. Naitik Enterprise and to elaborate the WhatsApp chat dated 13.11.2023 he had with Shri Jack regarding invoice No. NK-20/21. On perusing the documents, he stated that the said chat was regarding confirmation of his order regarding two containers containing Printing PS Plates. He stated that he had informed Shri Jack about the holding of some of their goods at APSEZ, Mundra in Nov'2023, thus Shri Jack was confirming if he wished to return the newly ordered goods or complete their import. **He further stated that he had initially returned the containers pertaining to the invoice No. NK-20/21, however, after 2-3 months, he had again**

imported the said consignment and cleared the same with payment of Anti-Dumping Duty.

10.11 He was asked to peruse documents placed at Page Nos. 240-249 which contained proforma invoices pertaining to the purchase of the goods – ‘Double Layer Coating CTP Plate’, ‘Thermal CTP Plate’ and ‘CTCP Plate’ from M/s. Henan Huida Print-All Digital material Technology Co. Ltd and to elaborate the same. On perusing the same, he stated that the shown invoices are of years 2018 and 2019, when Anti-Dumping Duty was not leviable on the said goods. He further stated that they had imported the goods as per their requirement.

10.12 He stated that they import the printing plates of 0.30 mm thickness and sometimes of 0.20 mm thickness.

10.13 He was asked to peruse the letter dated 22.01.2024 of Shri Mukesh Vyas, wherein he stated that the sale purchase of M/s. Naitik was handled by Shri Mukesh Sheth. On perusing the same, he stated Shri Mukesh Vyas handles the account of their firm and he (Mukesh Vyas) is right in saying that he (Mukesh Sheth) handles the sale-purchase of the firm.

11 FURTHER STATEMENT DATED 06.02.2025 OF SHRI MUKESH SHETH, PROPRIETOR OF M/S. NAITIK ENTERPRISE (IMPORTER).

11.1 In reference to the summon bearing No. DIN-202502DDZ1000000F018 dated 04.02.2025, statement of Shri Mukesh Sheth was recorded under Section 108 of Customs Act, 1962 on 06.02.2025 (**RUD-16**), wherein he inter alia stated the following:

11.2 He stated that he could not submit the copies of bills of entry along with import documents for the item imported as ‘Printing PS Plate’ as assured during recording of his statement dated 20.12.2024, however, he would submit the same within two days.

11.3 On being asked, he perused the statement dated 31.01.2024 of the authorized representative of M/s. Fast Track CFS Pvt Ltd (**RUD-13**) and statement dated 13.01.2025 of the authorized representative of M/s. Rudraksh Terminals LLP (**RUD-23**). He stated that he does not remember the quantum of imports but confirmed that he had made all imports of the item ‘Printing PS Plate’ through M/s. Fast Track CFS Pvt Ltd, M/s. Rudraksh Terminals LLP and M/s. Empezar Logistics Pvt Ltd in APSEZ, Mundra.

11.4 On being asked, he perused letter F. No. DRI/AZU/CI/INT-23/2023-24 dated 28.11.2023 of DRI, Ahmedabad, wherein his mobile in sealed envelopes was forwarded to Cyber Defense Centre, National Forensic Science University (NFSU), Gandhinagar for examination and extraction/ retrieval/cloning of

data from the devices and to provide working copy of the device. On being further asked, he perused letter NFSU/CoEDF-DFL/90/23-24 dated 18.12.2023, National Forensic Science University (NFSU), Gandhinagar addressed, wherein NFSU, Gandhinagar forwarded the two Pen Drives i.e. one Master copy & one Working Copy containing data processed from above Mobile phone, marked as Exhibits-A1 to A4-1. In this presence, the print-outs of the details as retrieved from his mobile were taken, and he was asked to peruse the same.

11.5 He was asked to peruse the WhatsApp chat with phone no. +86 18112770118 from 15.06.2022 to 17.06.2022 (placed at page No. 1 to 5 attached to his statement). The said phone no. was saved in his phone by the name of Shri Richard Malvest Shanghai China. In the said chat, he is inquiring and then negotiating price for CTCP plate. On being asked, he stated that he does not remember Shri Richard Malvest, but on perusal of the chats, it appears that he must be one of his suppliers of Printing Plates from China. He stated that he might have inquired the price of CTCP plates from him, but he does not remember the details and context of the said chat.

11.6 He was asked to peruse the chat made with Shri Richard Malvest on 17.06.2022 as follows,

*'In pi some corrections
Commodity please mention ps
Plate not used ctcp word also in
Hsn code 84425010
Also, port of destination Mundra
Port india'*

and then he was asked to elaborate the chat. On perusing the same he stated that he had asked the supplier to modify the Proforma Invoice to mention PS plate instead of CTCP and mention HSN code as 84425010 in the Proforma Invoice. However, he does not remember the details and context of the said chat.

11.7 He was asked to peruse the chat made with Shri Richard Malvest on 16.06.2022 as follows:

*"Mukesh Sheth: Send me 1 packet of CTP Double layer plates as sample
So I can try it out and give that order to you too
Richard Malvest: Send me your consignee details. Shall arrange 20pcs of
600*730 for trial.
Mukesh Sheth: Put this plates in the container."*

It appears from the chat that Shri Mukesh Sheth had a container ready to be shipped from China and he was asking some sample CTP plates from the supplier of a specific size to be placed in the container. On being asked to

elaborate about the same, he stated that he did not remember the details and context of the said chat.

11.8 He was asked to peruse the chats with other Chinese contacts, viz. chats with +8615290950985 (Kelly Lao China Plate Mfg), +86 18930298786 (Yuki Taixing Plate Mfg), +86 13655776866 (Kevin Fortunate Zhejiang) and +86 13512912261 (Chengde Tiancheng Eileen) and printouts, page numbered as 6 to 11, were shown to him, wherein he was making inquiries from various suppliers in China regarding purchase of CTCP/CTP plates and was stating that he was buying CTCP and CTP Double layer plates from China since last 15 years. On being asked, he stated that he used to make inquiries about the CTCP and CTP plates from these Chinese suppliers but he is not sure if he had bought the CTCP and CTP plates from them. He further stated that he used to introduce himself by saying that he was buying CTCP and CTP Double Layer Plates from China since last 15 years. He used to say so to make impression before them so that they would take him seriously.

11.09 He was asked to peruse one chat specifically, made on 05.06.2022 with phone no. +86 15290950985, which was saved in phone as 'Kelly Lao China Plate Mfg', as follows:

'I require CTCP

'But I mention as PS'

On being asked to elaborate, he stated that he does not remember exactly the context of the said chat.

11.10 He was asked to peruse the chats with his buyers of India, viz. chats with phone nos. 9826030101 (Indo scan Irfran Indore), 9987520000 (Jayant Bhai Pardiwal Bombay), 9328750027 (Nandi G Education), 9879020752 (Sachin Agrawal), 7828858878 (Prasadjai Haidarabad), 8160213263 (Tejas Vora Nova Dots), 9845049395 (Raghuram Chennai), 9426627126 (Neel Jayeshbhai Surat), 9033278827 (KirtibhaiRadhescan Enterprise), 9307739227 (Maheshbhai Ctcp Machine), 9886346356 (Sachin), 7600405028 (Mahavirsinh Rathod), 9354320630, 9829515315. The printouts of the said chats, page numbered as 12 to 28 attached to his statement, were shown to him. He was asked that as per the chats, it appeared that he had dealt in only CTCP or CTP plates with the said buyers and the said buyers were only making queries about CTCP or CTP plates. He was further asked that there is no mention of PS plate anywhere. In reply, he stated that he used to purchase some CTCP plates from M/s. Archer Labels, Ahmedabad and also sell them in the domestic market. He would also provide his sale and purchase ledgers within two days' time. He further stated that he did not have anything further to add at that point.

11.11 He was asked that as per the chats available in his phone, there is no mention of the sale or inquiry about the PS plate anywhere. In this regard,

he stated that he has his own regular customers of Printing PS plates to whom he used to deliver the Printing PS plates directly. Since the orders were regular, he did not use to receive any Purchase Orders from them.

11.12 The WhatsApp chats taken from the phone of Shri Mukesh Sheth and showed to him during his statement dated 06.02.2025 is also separately annexed as **RUD-16A**.

12 LETTER DATED 22.01.2024 OF SHRI MUKESH VYAS, ACCOUNTANT OF M/S. NAITIK ENTERPRISE (IMPORTER).

12.1 Summon bearing DIN No. 202401DDZ10000010316 dated 12.01.2024 under Section 108 of Customs Act, 1962 was issued to Shri Mukesh Vyas, Accountant of M/s. Naitik Enterprise, Ahmedabad. But Shri Mukesh Vyas did not turn up for tendering his statement, however, he sent a letter dated 22.01.2024 (**RUD-17**) in response to the summon, wherein he inter-alia stated that:

12.2 He is an accountant in M/s. Naitik Enterprise since last 11 years, and his role is limited to maintaining of accounts by passing of accounting entries and to assist in finalization of accounts.

12.3 He helps his owner by informing about the documents received and the replies that are required to be sent. He also stated that he verifies the purchase (domestic and imports) before passing books of entries in the books of accounts of M/s. Naitik Enterprise.

12.4 He stated that the entire purchase and sale is done by Shri Mukesh Sheth, Proprietor of M/s. Naitik Enterprise and he does not have any type of intervention in the commercial transactions of M/s. Naitik Enterprise. He further stated that all the details related to sale and purchase will be explained by Shri Mukesh Sheth as he is the sole person who looks after the entire activity of purchase and sale and that he (Shri Vyas) does not have any role in the decision making of transaction of M/s. Naitik Enterprise.

STATEMENTS OF CUSTOMERS OF M/s. NAITIK ENTERPRISE

13. STATEMENT DATED 04.03.2024 OF SHRI BHEEM RAJ SHARMA, DIRECTOR OF M/S. AB GRAPHIC PVT LTD, JAIPUR (BUYER).

13.1 In reference to the summon bearing No. DIN-202403DDZ1000000BDF4 dated 04.03.2024, Shri Bheem Raj Sharma, Director of M/s. AB Graphic Pvt Ltd., Jaipur appeared for tendering his statement. Accordingly, his statement was recorded under Section 108 of Customs Act, 1962 on 04.03.2024 (**RUD-18**), wherein he, inter alia, stated the following:

13.2 He looks after all the work of his firm and they are engaged in business of Digital Plate Development.

13.3 He looks after all the work related to purchase and sale of the firm. Their company has Plate Developing machine of Brand Name M-Sky. The said machine consists of two parts i.e. Exposer and Developer.

13.4 They supply developed plates to local clients who are in business of Off-set printing. He stated that usually customers come with the design in pen drive, which is required to be developed on the Digital Printing Plates. They take the designs on computer and take the said design on the software installed in the computer. The said software was supplied by M-Sky Company. Their M-Sky machines can develop CTCP Plates only. They place CTCP plates of appropriate size in the exposure machine, which takes 60 to 90 seconds to expose the CTCP plates. The exposed plates are then placed in Developer Machine, which takes around 120 seconds to develop the CTCP plates. The developed plates are then used in off-set printing plates to take desired print out. The said CTCP plates are called digital printing plates, as all the development work is done automatically with the help of a computer.

13.5 Their company receive CTCP plates mainly from M/s. Tech Nova. In case of non-availability CTCP Plates of desired size, they purchase the same from local supplier also.

13.6 They have made one purchase only from M/s. Naitik Enterprises, Ahmedabad. For the same, he contacted Shri Mukesh Sheth. They had placed order for three sizes of CTCP plates to Shri Mukesh Sheth of M/s. Naitik Enterprises, Ahmedabad. The same were supplied to them vide GST Invoice No, G-0304 dated 07.10.2023. He had observed that the supplier (M/s. Naitik Enterprise) had mentioned goods as "Plates" under HSN 844250. He had asked Mukesh Sheth about the mentioning of "Plates" in the invoice, to which Shri Mukesh Sheth had replied that they (Naitik) would describe goods as "CTCP Plates" next time.

13.7 On being asked, he confirmed that they had received CTCP Plates only from M/s. Naitik Enterprises and their machines can develop only CTCP plates. Their company does not have any other developer machine which can develop PS Plates.

14. STATEMENT DATED 04.03.2024 OF SHRI DEEPAK AGARWAL, DIRECTOR OF M/S. HI-TECH DIGITAL PLATES INDIA PVT. LTD., JAIPUR (BUYER).

14.1 In reference to the summon bearing No. DIN-202403DDZ1000000D418 dated 04.03.2024, Shri Deepak Agarwal, Director

of M/s. Hi-Tech Digital Plates India Pvt. Ltd., Jaipur appeared for tendering his statement. Accordingly, his statement was recorded under Section 108 of Customs Act, 1962 on 04.03.2024 **(RUD-19)**, wherein he inter alia stated the following:

14.2 He looked after all the work of the firm himself. They are in the business of Off-set Printing Press and they have in-house plate developing machines. In the year 2018, they had bought in house CTCP Exposer and Developer Machine of Brand- Basis Print. They sold out the said CTCP machine and bought CTP-Thermal exposer and developer machine of Brand –Kodak from M/s. Moto Tech based in Delhi.

14.3 He looked after all the work related to purchase and sale of their firm. He further stated that both CTCP Developer and CTP –Thermal machine are digital printing plates developing machines. These machines are basically divided into two parts; one part of machine is called Exposer and the other part is called Developer.

14.4 On being asked, he stated that they have in-house designing team who first design the desired prints on the computers, and then feed that into the software of the exposer and developer machines. The said software of the machine is supplied by the machine manufacturers only. Once command is given, exposer machines expose the print on the plates which is subsequently sent into developer machines. CTCP machine takes 2-3 minutes to develop CTCP plates and CTP thermal machines take 5-7 minutes to develop the CTP plates.

14.5 On being asked, he stated that CTCP plates and CTP-Thermal Plates are called Digital Printing Plates as all the work of developing is done automatically with help of computer and no manual development work is required in the said machines.

14.6 Their main supplier is M/s. Tech Nova. He stated that there was a shortage of supply from M/s. Tech Nova and they were raising the rates of CTCP, CTCP Thermal Plates. Therefore, they started taking supplies from M/s. Aakruti Impex, Ahmedabad in 2022 and from M/s. Naitik Enterprises in 2023. He further stated that he did not know the owners of these firms and he used place orders on mobile phones for supply of CTCP and CTP-Thermal Plates.

14.7 They had received CTCP Thermal Plates from M/s. Naitik Enterprises under Invoice No. G-0306 dated 07.10.2023. He stated that the product description is mentioned as “800*1030 Plate”; “715*915 Plate” and “550*650 Plate” on the invoice. However, he had not paid attention on the description of goods. They had received the CTP-Thermal plates as ordered by them. He stated that they had received CTP-Thermal Plates against Bill No. G-0306

dated 07.10.2023. They have not made any other purchase from M/s. Naitik Enterprises apart from one transaction as stated by him.

14.8 On being specifically asked, he stated that they had ordered and received CTP-Thermal Plates only. Their Kodak Machine can develop CTP-Thermal Plates only. Also, they are not in business of development of plates from any other technology and do not have any other developer machine which can develop PS plates.

15. STATEMENT DATED 04.03.2024 OF SHRI VIKAS AGARWAL, PROPRIETOR OF M/S. PRINT 'O' LAND, JAIPUR (BUYER).

15.1 In reference to the summon bearing No. DIN-202403DDZ10000555BDA DATED 04.03.2024, Shri Vikas Agarwal, Proprietor of M/s. Print 'O' Land, appeared for tendering his statement. Accordingly, his statement was recorded under Section 108 of Customs Act, 1962 on 04.03.2024 (**RUD-20**), wherein he inter alia stated the following:

15.2 He looked after all the work of the firm and their firm is engaged in business of printing. They had earlier only off-set printing machine of make 2000 and 2010 of M/s. Komori. The off-set printing machines used CTP-Thermal plates and they used to get the plates developed from market. In 2019-20, they purchased in house exposers and developer machine of Brand-Kodak from Delhi based distributor.

15.3 He looked after all the work of purchase and sales for their firm. Their machine of brand -Kodak comprised of two parts. One part is called Exposer and other part of the machine is called Developer.

15.4 On being asked about the processing on Kodak Machine, he stated that they make designs of required prints on the computer and takes the said design on software installed in the computer. The said software is supplied by Kodak Company only. Their Kodak Exposure and Developer Machine can develop CTP-Thermal Plates only. After finalization of design of prints, they place CTP-Thermal plate of appropriate size in the Exposure machine. Exposure machine exposes CTP-Thermal plates in around 4-5 minutes. Thereafter, the exposed plate is placed in Developer machine, which takes 120 seconds to develop exposed CTP-Thermal plate. Once, the CTP-Thermal plate is developed, the same can be used in Off-set printing machines to take desired print out. He stated that the said CTP Thermal plates are called Digital Printing Plates as all development work is done with the help of computer and no manual work is required in their Kodak machine.

15.5 They received CTP-Thermal plates mainly from M/s. Tech Nova. The CTP-Thermal plates are available in different sizes. Their Kodak machine can develop only CTP-Thermal plates and no other plates can be used for

development in the machine. On being asked, he stated that M/s. Naitik Enterprise, Ahmedabad agreed to supply CTP-Thermal Plates rates which was around 4 to 5% lower than rates offered by M/s. Tech Nova. They had placed only one order to M/s. Naitik Enterprise for supply of CTP-Thermal Plates, which were delivered to them under Invoice No. G-0305 dated 07.10.2023.

15.6 He stated that the description of the goods under Invoice No. G-305 dated 07.10.2023 mentioned the description as '800*1030 Plate' and '605*760 plate' under CTH 844250. He stated that they did not pay attention on the description of the goods, as they had received the CTP-Thermal Plates as ordered by them. They had made payment of the same after verifying the received goods. They had received CTP-Thermal Plates only against Bill No. G-305 dated 07.10.2023, no other plates were received by them. Their Kodak machine can develop only CTP-Thermal Plates. They do not have any other machine which can develop other plates like PS plates.

16. LETTER DATED 05.03.2024 OF M/S. PRINT TECH INC., JAIPUR (BUYER).

16.1 In reference to the summon bearing No. DIN-202403DDZ1000010474 dated 04.03.2024, no one from M/s. Print Tech Inc., Jaipur appeared from tendering statement under Section 108 of Customs Act, 1962. However, they sent a letter dated 05.03.2024 (**RUD-21**), wherein they stated that they had purchased CTCP plates only one time from M/s. Naitik Enterprise, Ahmedabad vide invoice No. G-0312 Dt. 11.10.2023, for use on their Basys Print CTCP plate Making Machine.

17. STATEMENT DATED 04.03.2024 SHRI CHIRAG BABULAL SHAH, PARTNER OF M/S. ARCHER LABELS, AHMEDABAD (BUYER).

In reference to the summon bearing No. DIN-202403DDZ10000222A22 dated 01.03.2024, Shri Chirag Babulal Shah, Partner of Archer Labels, Ahmedabad, appeared for tendering his statement. Accordingly, his statement was recorded under Section 108 of Customs Act, 1962 on 04.03.2024 (**RUD-22**), wherein he inter alia stated the following:

17.1 He looked after all activities /work related to sale/purchase for his firm. He stated that they are engaged in business of trading of Offset Printing Plates/CTCP Plates and manufacturing of Garment Labels and for that they have manufacturing facility. They purchase the goods viz. Digital Offset Printing Plates from domestic market and sell them to various domestic printing units.

17.2 They are purchasing CTCP digital offset printing plates from domestic supplier namely M/s. Paras Industries, Ahmedabad, M/s. Paras Graphics,

Ahmedabad, M/s. Naitik Enterprise, Ahmedabad and M/s. Shah Trading, Ahmedabad and M/s. Aar Bee Communications, Ahmedabad. He stated that they have been selling Digital Offset Printing plates/CTCP Plates to M/s. Shah Trading, M/s. Goradia Printers, M/s. Aar Bee Communications, Ahmedabad, M/s. Dhanvarsha Impex, M/s. Paras Industries, M/s. Paras Graphics Ahmedabad.

17.3 They have been purchasing Digital Offset Printing plates/ CTCP Plates/ Thermal Plates from M/s. Naitik Enterprise, Ahmedabad since last one and half year. He stated that goods supplied by them were Digital CTCP Plates and Thermal Plates but M/s. Naitik Enterprise mentioned the description as plates for reasons known only to them. He reconfirmed that the plates supplied by M/s. Naitik Enterprise were Digital CTCP Plates and Thermal Plates only. They had never placed any order of PS Plates.

17.4 He was shown the statement dated 03.01.2024 of Shri Mukesh Sheth, Proprietor of M/s. Naitik Enterprise, wherein he (Shri Mukesh Sheth) stated that he (Shri Mukesh Sheth) had supplied Printing Plates to them (M/s. Archer Labels). On being asked, he stated that printing plates supplied to them were Digital CTCP Plates and Thermal Plates only. They had never asked for other kind of plates from them. They submitted the details of sales and purchase of digital offset printing plates/thermal plates in made up file duly signed by him.

17.5 Vide email dated 28.06.2025, Shri Chirag Shah also submitted ledger of M/s. Naitik Enterprise vis-à-vis M/s. Archer Labels for FY 2023-24. **(RUD-22A)**

18. From the above statements of the buyers, it clearly emerges that M/s. Naitik Enterprise used to mention "Plates" in the invoices against the actual sale of CTCP Plates/ Thermal Plates to the buyers. The buyers have confirmed that they had received CTCP Plates/Thermal Plates as ordered by them, though the invoices mentioned the description of goods as "Plates".

18. Statement dated 13.01.2025 of Shri Rajneesh Manoj Dwivedi, manager of authorized representative of M/s. Rudraksh Terminals LLP, APSEZ, Mundra (warehousing unit).

18.1 In reference to the summon bearing No. DIN-202501DDZ1000000D73D dated 07.01.2025, Shri Rajneesh Manoj Dwivedi, Manager and Authorised Representative of M/S. Rudraksh Terminals LLP, APSEZ, Mundra appeared for tendering of statement. Accordingly, his statement was recorded under Section 108 of Customs Act, 1962 on 13.01.2025 **(RUD-23)**, wherein he inter alia stated the following:

18.2 He has an authorization letter dated 13.01.2025 issued by Shri Deepak Chand, Partner of M/s. Rudraksh Terminals LLP to submit documents/information and to give statement on behalf of the company.

18.3 M/s. Rudraksh Terminals LLP is engaged in providing services related to warehousing of imported goods. He further stated that goods are imported and warehoused by various units/importers at their warehouse situated in Adani SEZ. The said warehoused goods are cleared in DTA on filing of the W/h to DTA B/E and in few cases, the warehoused goods are re-exported by filing of SB.

18.4 M/s. Rudraksh Terminals LLP have been given approval for Warehousing as per Rule 18(5) and Rules 76 of the SEZ Rules, 2006 and Instruction no. 60 dated 06.07.2010, wherein the units in Free Trade and Warehousing Zones or units in Free Trade and Warehousing Zone set up in other Special Economic Zone, shall be allowed to hold the goods on account of the foreign supplier, buyer and DTA supplier for dispatches as per the owner's instructions and shall be allowed for trading with or without labelling, packing or repacking without any processing. M/s Rudraksh Terminals LLP file Bills of entry for warehousing and DTA clearance through SEZ online system and for which M/s Rudraksh Terminals LLP has been given access to SEZ online system based on their LOA. M/s. Rudraksh Terminals LLP has been given user id and password for filling of documents. Further, they have created 02 Maker IDs, and have been allotted in the name of two of their employees. They do not take service of any outside CHA or Broker. They file Bs/E through their own maker IDs, after which check list is generated. They then take the approval of the importer through email and after their approval, the checklist is approved through the Approver ID allotted to their SEZ unit.

18.5 He was shown Panchnama dated 20.11.2023 drawn at the M/s. Fast Track CFS Pvt Ltd, APSEZ Mundra drawn during the examination of the goods imported vide Warehousing B/E No. 1023306 dated 03.11.2023 on behalf of the client- M/s. Naitik Enterprise.

18.6 He was asked to peruse the Chartered Engineer Certificate dated 29.12.2023 issued by Shri Bhasker Bhatt, government approved Charter engineer in respect of the testing of goods imported by M/s. Naitik Enterprise vide Warehousing B/E No. 1023306 dated 03.11.2023. On perusing the same, he stated that the goods imported by M/s. Naitik Enterprise as 'Printing Plate PS' were suitable for developing on CTCP (Computer to Common Plate) by digital process.

18.7 On perusing Panchnama dated 20.11.2023 drawn at M/s. Fast Track CFS Pvt Ltd and Chartered Engineer report dated 29.12.2023, he stated that the goods had been mis-declared as 'Printing Plate PS'.

18.8 He was asked to peruse the Notification No. 21/2020- Cus (ADD) dated 29.07.2020, vide which Anti-Dumping Duty was made applicable on the import of Digital Offset Printing Plates originating from China. On perusing the same, he found that the said mis-declaration was deliberately done to evade the applicable Anti-Dumping Duty.

18.9 He stated that in the past, M/s. Naitik Enterprise had imported goods by the same description, i.e. 'PS Plate' or 'Printing Plate PS' through M/s. Rudraksh Terminals LLP. He submitted the details of the same. They had paid customs duty and the same was received by them from M/s. Naitik Enterprise. Anti-Dumping Duty was not paid for Bs/E filed by M/s. Naitik Enterprise.

18.10 On being asked about CTH, Description and duty structure in Bs/E filed for their client M/s. Naitik Enterprise, he stated that based on the documents submitted by M/s. Naitik Enterprise and on the direction of M/s. Naitik Enterprise, they had filed the W/h and DTA Bs/E for M/s. Naitik Enterprise. The Bs/E were filed by declaring the goods as 'PS Plate; or 'Printing Plate PS' under CTI 84425010. On being asked, he stated that they were not aware of the fact that Anti-Dumping duty was applicable on Digital Offset Printing Plates at the time of import by the said client at their SEZ unit. However, after the perusal of the Notification No. 21/2020- Cus (ADD) dated 29.07.2020, he understood that the said mis-declaration was done to evade the Anti-Dumping Duty.

18.11 He was asked to peruse the invoice No. HD201012006 dated 03.12.2020 corresponding to the W/h B/E No. 1000072 dated 04.01.2021 and asked about buyer's name as 'Rudraksh Terminals LLP'. He was asked whether the liability for the payment to the supplier and duty payment lies on M/s. Rudraksh Terminals LLP as the buyer's name in the invoices was mentioned as 'Rudraksh Terminals LLP', to which he stated that the consignee in the said cases was M/s. Naitik Enterprise as mentioned as C/o in the invoices and they were service providers for M/s. Naitik Enterprise. He stated that they have no relation with the supplier of China as mentioned in the said invoice and he cannot comment as to why the name of M/s. Rudraksh Terminals LLP appeared as the name of buyer in the invoice. However, he stated that he stated that the said invoice might have been created on the basis of the corresponding Bill of Lading.

18.12 He stated that usually DTA Bs/E were filed after 01-04 days after the warehousing Bs/E. On being asked about the import through SEZ unit and not directly through Mundra Customs, he stated that some clients generally prefer to clear the goods through SEZ unit as the Bs/E filed in the Customs go through faceless assessment at different ports along with

examination by Customs through RMS and the said procedure usually takes time. Therefore, to avoid the hassle of the faceless assessment and for the smooth examination procedure done in SEZ, some clients prefer to file Bs/E through SEZ units.

IMPORT DOCUMENTS OF M/s. NAITIK ENTERPRISE FOR THE GOODS IMPORTED AS “PRINTING PS PLATE”

19. Shri Mukesh Sheth, Proprietor of M/s. Naitik Enterprise during recording of his statement dated 21.12.2024 and 06.02.2025 had assured to submit all the Bills of Entry and other import document for previous/past imports of PS plates. However, he did not submit the details of previous/past imports of PS plates. Shri Mukesh Sheth, stated that he has made all imports of the item “Printing PS Plates” through warehousing units viz. M/s. Fast Track CFS Pvt Ltd., M/s. Rudraksh Terminals LLP and M/s. Empezar Logistics Pvt. Ltd located in APSEZ, Mundra. Therefore, the documents gathered from warehousing units and data analysis reveal that M/s. Naitik Enterprise, Ahmedabad had imported goods with declared description “Printing Plate PS/ PS Plate” vide 28 Bills of Entry from APSEZ Mundra including 01 Bill of Entry which came to be detained and examined under Panchnama dated 20.11.2023 at warehousing unit –M/s. Fast Track CFS Pvt Ltd, APSEZ Mundra. The said bills of entry and invoices/ packing list are annexed as **RUD-24**.

SEIZURE OF THE GOODS IMPORTED AT APSEZ, MUNDRA AND DETAINED UNDER PANCHNAMADATED 20.11.2023

20.1 The goods imported vide Warehousing B/E No. 1023306 dated 03.11.2023 were put on hold and the goods were examined under panchnama dated 20.11.2023 (**RUD-2**) at the warehouse of M/s. Fast Track CFS Pvt Ltd, APSEZ, Mundra and representative samples were also drawn from the import consignments. Test report dated 19.12.2023 issued by the Chartered engineer indicated that the said imported goods declared as Printing Plate PS was capable of being developed on CTCP (Computer to Common Plate) through digital process.

20.2 Thus, it appeared that the actual goods in the containers were “Digital Offset CTCP printing Plates” whereas the importer had mis-declared the goods as “Printing Plate PS” for avoiding payment of Anti-Dumping duty payable on the imported goods. Accordingly, the said goods were placed under seizure under the provisions of Section 110 of the Customs Act, 1962 on the reasonable belief that they were liable for confiscation under Section 111 of the Customs Act, 1962 in as much as the imported goods appeared to be of Chinese Origin attracting Anti-dumping duty @ 0.77 USD per sq.m. Seizure

Memo bearing DIN-202401DDZ1000000B32B dated 08.01.2024 was issued by the Senior Intelligence Officer, DRI, Ahmedabad **(RUD-25)**. The details of the goods seized are as under :

Sr. No.	Warehouse B/E No. & Date	DTA B/E No. & Date	Quantity In SQM	Declared Assessable value of the goods	Anti-Dumping duty @ 0.77 USD per square metre
1.	1023306 dated 03.11.2023	2022867 dated 06.11.2023	76971.56	1,57,74,519.78/-	58,85,144/-

20.3 The importer-M/s. Naitik Enterprise, Ahmedabad vide letter dated 12.01.2024 had requested Customs House, Mundra for the provisional release of their goods at the SEZ unit-M/s. Fast Track CFS Pvt Ltd that were seized vide the Seizure Memo bearing 202401DDZ1000000B32B dated 08.01.2024. Their request for the provisional release was accepted by the competent authority and the same was informed to them vide letter F. No. CUU/APR/MISC/1156/2024-Gr-4 dated 27.02.2024 bearing DIN-20240271M00000882842 **(RUD-26)** of the Appraising Officer, Import Assessment, Group-IV, Custom House, Mundra subject to the furnishing of the Bond and Bank Guarantee amounting to Rs. 70 Lakh to cover the anticipated liability.

SCRUTINY OF THE EVIDENCES ON RECORD

21. Anti-dumping duty was imposed on 'Digital Offset Printing Plates', originating in, or exported from, People's Republic of China, Japan, Korea RP, Taiwan and Vietnam vide Notification 02/2022-Customs (ADD) dated 30.01.2020 and No. 21/2020-Customs (ADD) dated 29.07.2020. From the facts narrated in the foregoing paras and the material evidence as gathered during investigation, it transpires that ***M/s. Naitik Enterprise, Ahmedabad had imported Digital Offset Printing Plates from the manufacturers based in China by mis-declaring as 'Printing Plate PS/ PS Plates", which is evident from the following evidences on record: -***

21.1 Test/examination of the sample of goods declared as 'Printing Plate PS', carried out at M/s. Suryajit Publication Private Limited, in presence of Shri Mukesh Seth, Proprietor and a Chartered Engineer, under Panchnama proceedings dated 19.12.2023 **(RUD-11)** clearly indicated that the said plate

was capable of being developed **on CTCP (Computer to Common Plate) by Digital Process.**

21.2 During recording of statement dated 03.01.2024, Shri Mukesh Sheth confirmed that that he was present during the test/examination of sample of imported plates carried out under panchnama proceedings dated 19.12.2023. He confirmed that printing plates imported by them, are suitable for developing on CTCP (Computer To Common Plate) by Digital Process. The said facts were again confirmed by Shri Mukesh Sheth, during recording of his statement on 22.12.2024.

21.3 It is evident from the final findings of the designated authority published vide notification number 6/7/2019-DGTR dated 15th May, 2020 (para -7.1 & 7.2 above) and product under consideration by designated authority for imposition of ADD, that **any offset printing plate, on which image can be transferred through computer (Computer to plate - CtP) i.e. through digital mode, is Digital Offset Printing Plates. In other words, any offset printing plate capable of being developed through digital process is called Digital Offset Printing Plates/Digital Plates.**

21.4 It also appears from the findings that Digital plates are made from high purity litho-grade aluminum coils coated with a chemical coating. The coating chemical components are known as '**sensitizers**'. It is pertinent to note that "PS Plates" stands for "Pre-sensitized Plates". Further, during the examination of imported goods under Panchnama dated 20.11.2023 at M/s. Fast Track CFS Private limited, APSEZ, Mundra, it was observed that the imported goods were thin metal plates with aluminium/silver like finish on one side and blue paint on other side of the plate. Therefore, it appears that physical appearance of the imported plates is akin to the physical description of digital plates provided in final findings of the designated authority.

21.5 During the search conducted at business premises of M/s. Naitik Enterprise on 20.11.2023, some documents were resumed during the search. On scrutiny of the said documents, it was found that the importer M/s. Naitik Enterprise had blank papers (page No. 121 to 135 of made-up file resumed) **(RUD-15A)** having original stamps and signatures of the Exporter M/s. Henan Baotu Printing Materials Co. Ltd. In this regard, during recording of statement dated 20.12.2024, Shri Mukesh Sheth, Proprietor of M/s. Naitik Enterprise was asked about the purpose of keeping such signed blank paper of Exporter with him, to which he stated that the original documents are needed for submission in the bank for the purpose of overseas remittance and in customs for the import clearance formalities. He further, stated that they have never used these papers. Thus, recovery of these stamped and signed

blank from the premises of the importer, clearly indicates that the importer was fabricating import documents for submission to bank and customs. Otherwise, there was no need of keeping the said blank papers in his premises.

21.6 As discussed hereinabove at (Para-5), during the search at business premises of M/s. Naitik Enterprise, Ahmedabad, a mobile phone of Shri Mukesh Sheth was resumed and the same was forwarded to NFSU, Gandhinagar and data from the said mobile was extracted. Shri Mukesh Sheth was shown the following WhatsApp Chats extracted from his mobile while recording of his statements dated 03.01.2024, 21.12.2024 and 06.02.2025 and was asked to explain the same.

a. WhatsApp group Chat dated 18.09.2023 between Shri Mukesh Sheth, Mukesh Vyas and message received from Shri Jack, which read as **“removing of all CTCP 1140*1430 is not enough”**. When asked about this chat during recording of statement dated 03.01.24 and 21.12.2024, Shri Mukesh Sheth did not offer any comment.

b. WhatsApp Chat with No. +86 18112770118 during 15.06.2022 to 17.06.2022. The said number was saved in name of Shri Richard Malvest Shanghai China. Shri Mukesh Sheth, when asked about these chats during recording of statement dated 06.02.2025, stated that he did not remember Shri Richard Malvest and did not remember the details and context of the said chats.

c. WhatsApp Chat dated 17.06.2022 between Shri Mukesh Sheth with Shri Richard Malvest, in connection with Proforma Invoice sent to him, which read as under:

*‘In pi some corrections
Commodity please mention ps
Plate not used ctcp word also in
Hsn code 84425010
Also, port of destination Mundra
Port India’*

Shri Mukesh Sheth, when asked about these chats during recording of statement dated 06.02.2025, stated that it appears he had asked to modify the proforma invoice to mention PS plates instead of CTCP. He further stated that he did not remember the details and context of the said chat.

d. Various WhatsApp Chat between 05.06.2022 to 14.06.2025 with Chinese contacts with +8615290950985 (Kelly Lao China Plate Mfg), +86 18930298786 (Yuki Taixing Plate Mfg), +86 13655776866 (Kevin Fortunate

Zhejiang) and +86 13512912261 (Chengde Tiancheng Eileen), wherein Shri Mukesh Sheth was making inquiries regarding purchase of CTCP plates. During recording of statement, he was asked to explain the same, to which he stated that he was making inquiries about CTCP and CTP plates with Chinese Suppliers, but he is not sure that he had bought the CTCP/CTP plates from them.

e. WhatsApp chat dated 05.06.2022 with +8615290950985 (Kelly Lao China Plate Mfg), which read as under:

*'I require CTCP
'But I mention as PS'*

Shri Mukesh Sheth, when asked about these chats during recording of statement dated 06.02.2025, stated that he does not remember the details and context of the said chat.

f. During recording of statement dated 06.02.2025 Shri Mukesh Sheth was shown various chats made by buyers in India with him, wherein the said buyers were making queries about CTCP or CTP plates only and there was no mention of PS Plates in the chats. In this regard, Shri Mukesh Sheth stated that he used to purchase CTCP plates from M/s. Archer Labels, Ahmedabad and sell them in domestic market. He assured to provide the details within two days. However, he has not furnished such details then after. Further, as per statement of Shri Chirag Shah, partner of M/s. Archer Labels and ledger of M/s. Naitik submitted by Shri Chirag Shah, the purchase of CTCP/CTP plates by M/s. Archer Labels from M/s. Naitik is far more than their sales to M/s. Naitik. Thus, this argument of M/s. Naitik itself becomes redundant.

21.7 In the statements and letters furnished by the customers of M/s. Naitik Enterprise, they explicitly stated that they had placed orders for CTCP Digital or Thermal Plates and they have been supplied only CTCP Digital or Thermal Plates and not PS Plates by M/s. Naitik Enterprise.

21.8 As evidenced by current industry trends sourced from publicly available information, the advanced technique of digital printing has largely replaced the traditional manual exposure and developing methods. It is apparent that users across the industry have transitioned to digital printing technologies. Statements of the customers of M/s. Naitik, along with WhatsApp chats between Shri Mukesh Sheth and his clients, clearly indicate that orders placed with M/s. Naitik were exclusively for CTCP/CTP plates. Notably, there is no reference to "PS Plates" in any of the communications or orders with these customers. This directly contradicts the claim that M/s. Naitik imported only Analog variety of Printing Plates or as declared by them as "PS Plates",

while in reality, the firm appears to have supplied CTCP/CTP plates, suggesting a deliberate misrepresentation of the imported goods' nature.

21.9 A review of the past import records of M/s. Naitik indicates that prior to the imposition of Anti-Dumping Duty on Digital Offset Printing Plates vide Notification No. 02/2020-Customs (ADD) dated 30.01.2020, the firm regularly imported goods described as "Double Layer Coating CTP Plate," "Thermal CTP Plate," and "CTCP Plate" from M/s. Henan Huida Print-All Digital Material Technology Co. Ltd., China. During this period, there was nil or no substantial import of goods by them with description 'PS Plate'. However, following the imposition of the Anti-Dumping Duty, M/s. Naitik ceased importing goods under the descriptions "CTCP," "CTP," or "Thermal Plates" and instead began importing products described solely as "Printing Plate PS" or "PS Plate". This pattern strongly suggests that M/s. Naitik, in collusion with the supplier, deliberately altered the product descriptions in import documentation. By doing so, they appear to have attempted to circumvent the applicable Anti-Dumping Duty on Digital Offset Printing Plates by filing Bills of Entry under the misleading description of "Printing Plate PS/PS Plate."

21.10 After initiation of investigation by DRI, M/s. Naitik had paid the anti-dumping duty on import of Printing PS plates under Invoice No. NK -20/21 from China. The fact of paying Anti-dumping duty by M/s. Naitik on the Printing PS plates subsequent to initiation of investigation by DRI, clearly indicates that Printing PS Plates are Digital Offset Printing Plates.

22. From the opinion of chartered engineer, it clearly emerges that the Printing PS plates imported by M/s. Naitik vide BE No. 1023306 dated 03.11.2023, were suitable for developing on CTCP (Computer to Common Plate) by digital process. Therefore, according to final findings as discussed hereinabove, any offset printing plates capable of being developed through digital process are Digital Offset Printing Plates. In view of this, it clearly appears that the goods imported by M/s. Naitik by description "Printing Plate PS" are "CtCP Plates" i.e. "Digital Offset Printing Plates/Digital Plates".

23. Further, it appears from the statements of Shri Mukesh Seth and the evidences gathered from his mobile phone, as discussed hereinabove, that Shri Mukesh Sheth used to manipulate the description of goods in the import documents as PS Plate instead of the correct description CTCP plates. The recovery of blank papers stamped and signed by Chinese supplier, from M/s. Naitik indicated to the fact of managing the description of goods imported by them. In some chats made with the overseas suppliers, he had stated that he imports CTCP but he mentions the same as PS plate. Further, it also appears from the WhatsApp chats made with India buyers, which were found in mobile

phone of Shri Mukesh Sheth, that M/s. Naitik Enterprise were dealing in only CTCP / Thermal Plates. There was no mention about PS plates in any of these chats. It is also forthcoming from the statement of the buyers as discussed in forgoing para, that they used to get CTCP plates from M/s. Naitik and M/s. Naitik used to mention as "Plates" in the invoices raised to them. During recording of statements by DRI, Shri Mukesh Sheth was asked to explain about the various chats made with Chinese supplier, but he gave evasive replies and refrained from explaining the chats. Thus, it appears that the goods imported by M/s. Naitik in the past with declared description "Printing Plate PS /PS plate" were CTCP Plates and Shri Mukesh Sheth had been deliberately including the description 'PS Plate' in the documents to evade the payment of Anti-Dumping duty. In view of the above discussion, it follows that M/s. Naitik has intentionally chosen to mention the description of goods as Printing Plate PS/PS plates instead of CTCP Plates so as to evade the payment of applicable anti-dumping duty.

CALCULATION OF DUTY LIABILITY

24.1 As discussed in the para 20 in the present IR, the Digital Offset Printing Plates imported by M/s. Naitik Enterprise by mis-declaration and mis-statement were put under seizure vide Seizure Memo dated 08.01.2024. The details of the goods put under seizure are as follows:

Sr. No.	Warehouse B/E No. & Date	DTA B/E No. & Date	Quantity In SQM	Declared Assessable value of the goods	Anti-Dumping duty @ 0.77 USD per square metre
1.	1023306 dated 03.11.2023	2022867 dated 06.11.2023	76971.56	1,57,74,519.78	58,85,144/-

24.2 It is pertinent to mention that after the issue of the seizure memo dated, the exact quantity of digital offset printing plates in square meters imported vide BE No. 1023306 dated 03.11.2023 was rechecked and it indicated a slight error in the previous calculation. Accordingly, the actual quantity in Square Meter (SQM) is ascertained to be 70264.86. As per Notification No. 21/2020-Customs (ADD) dated 29.07.2020, the Anti-Dumping Duty in the instant case is leviable at the rate of 0.77 USD per square meter. Thus, the details of anti-dumping including IGST evaded vide BE No. 1023306 dated 03.11.2023 and DTA BE No. 2022867 dated 06.11.2023 is finally recalculated as follows:

Sr. No.	Warehouse B/E No. & Date	DTA B/E No. & Date	Quantity In SQM	Declared Assessable value of the goods	Anti-Dumping duty @ 0.77 USD per square metre
1.	1023306 dated 03.11.2023	2022867 dated 06.11.2023	70264.86	1,57,74,519.78/-	53,72,359/-

24.3 M/s. Naitik Enterprise has been importing the same goods, i.e. Digital Offset Printing Plates by mis-declaring as 'Printing Plate PS/PS Plate' in the past. Despite the assurance given in statement dated 21.12.2024 and 06.02.2025, Shri Mukesh Sheth, Proprietor of M/s. Naitik Enterprise, did not provide the import documents pertaining to the past imports. However, the copy of Bills of Entry (Warehousing and DTA), copy of Invoices and Packing List have been gathered from concerned warehousing units in APSEZ, Mundra.

24.4 The Anti-Dumping as per the Notification No. 21/2020-Customs (ADD) dated 29.07.2020 is leviable in terms of size of the plates in square meter, i.e. 0.77 USD per square meter. It appears that supplier's invoices/packing list does not contain the details of square meter of digital plates. Therefore, square meter has been worked out on the basis of details of sizes of individual plates available in the invoice/packing list. In some cases, where invoice/packing lists are not available, square meter of the imported goods have been worked out based on the average conversion factor i.e. SQM per KG, determined on the basis of invoices/packing list available for the similar goods of same supplier. Accordingly, the conversion factor determined for import from M/s. Henan Huida is 1.394288 SQM per Kg and for import from M/s. Shanghai Bocica is 1.38062 SQM per Kg. The details of the Bs/E, invoices and the calculation sheet for Anti-Dumping Duty is annexed to this SCN as Annexure-A. The total Anti-dumping Duty liability for the goods imported in the past vide 27 Bs/E is thus worked out to be Rs.5,92,86,164/- wherein the quantity of the goods is 8,22,328.62 SQM and declared value of the goods is Rs. 17,54,92,533/-.

24.5 Thus, the total duty liability (applicable anti-dumping duty @ 0.77 USD Per SQM plus IGST @18% on account of mis-declaration by M/s. Naitik Enterprise for the goods seized at APSEZ Mundra and those calculated for the goods imported in the past are **as per Annexure-A** attached to this notice and are as summarized below:

SUMMARY OF THE ANTI-DUMPING DUTY LIABILITY

Particulars	Qty of the goods in square meter	Anti-Dumping Duty evaded (Plus IGST @ 18%) in Rs.	Assessable value as per B/E (in Rs.)
Qty and ADD for the goods placed under seizure at APSEZ, Mundra	70264.86	53,72,359	1,57,74,520
Qty and ADD for the goods imported in the past	8,22,328.62	5,92,86,164	17,54,92,533
Total Qty and ADD	8,92,593.48	6,46,58,523/-	19,12,67,053/-

MODUS OPERANDI ADOPTED FOR EVASION OF ANTI-DUMPING DUTY:

25.1 In view of the evidence and facts discussed in the foregoing paras, it appears that M/s. Naitik Enterprise had imported Digital Offset Printing Plates of Chinese Origin by mis-declaring the import goods as “Printing Plate PS/PS Plate” under CTI: 84425010 to evade the applicable Anti-Dumping duty leviable on import of Digital Offset Printing Plates produced by China based manufacturer as per Notification No. 21/2020-Customs (ADD) dated 29.07.2020. The goods namely, Digital Offset Printing Plates imported by M/s. Naitik Enterprise were produced by China based manufacturers which attract Anti-dumping duty @ 0.77 USD per SQM as per Notification No. 21/2020-Customs (ADD) dated 29.07.2020. However, the importer was mis-declaring the goods description in the import documents by declaring the same as “Printing Plate PS/PS plates” instead of CTCP plates i.e. Digital offset printing plates to evade the payment of applicable anti-dumping duty.

25.2 Further test/examination conducted on the sample of imported goods declared as “Printing Plate PS”, and opinion of chartered engineers clearly establish that imported plates were suitable for developing on CTCP (Computer to Common Plate) by digital process. Further, in view of the final findings of designated authority, the **offset printing plates having capability of being developed through digital process is “Digital offset printing Plates/ digital plates”**. However, as evident from WhatsApp chat of Shri Mukesh Sheth with Chinese Suppliers, it is revealed that Shri Mukesh Sheth had himself mentioned in his chats that he mentions PS Plate for imported CTCP plates. Further, recovery of blank paper having impression of

rubber stamp and signature of Chinese supplier also suggests the manipulation/fabrication of documents by M/s. Naitik for getting their goods cleared from customs. It is also evident from the WhatsApp chat, Shri Mukesh Sheth was found referring to CTCP/CTP plates only.

25.3 In view of the above discussion, it follows that M/s. Naitik has managed to mention the description of imported goods as Printing Plate PS/ PS plates instead of CTCP plates/ Digital Plates in import documents intentionally with purpose to evade payment of applicable anti-dumping duty. Therefore, it appears that they have knowingly mis-declared and mis-stated the description of goods in documents filed before the department to evade the payment of applicable anti-dumping duty.

VIOLATION OF LEGAL PROVISIONS:

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

- (i) As per Section 2(14) of the Customs Act, 1962; “dutiable goods” means any goods which are chargeable to duty and on which duty has not been paid;
- (ii) As per Section 2(26) of the Customs Act, 1962 "importer", in relation to any goods at any time between their importation and the time when they are cleared for home consumption, includes any owner, beneficial owner or any person holding himself out to be the importer.
- (iii) As per Section 2(39) of the Customs Act, 1962, “smuggling”, in relation to any goods, means any act or omission which will render such goods liable to confiscation under section 111 or section 113.
- (iv) Section 11A of the Customs Act, 1962 defines “illegal import” as the import of any goods in contravention of the provisions of the Customs Act or any other law for the time being in force.
- (v) Section 17(1) of the Customs Act, 1962 states that an importer entering any imported goods under section 46, or an exporter entering any export goods under section 50, shall, save as otherwise provided in section 85, self-assess the duty, if any, leviable on such goods.
- (vi) Section 17(4) of the Customs Act, 1962 states that where it is found on verification, examination or testing of the goods or otherwise that the self-assessment is not done correctly, the proper officer may, without prejudice to

any other action which may be taken under this Act, re-assess the duty leviable on such goods.

(vii) Section 28(4) of the Customs Act, 1962 states that where any duty has not been levied or not paid or has been short-levied or short-paid or erroneously refunded, or interest payable has not been paid, part-paid or erroneously refunded, by reason of collusion, any willful mis-statement, suppression of facts by the importer or the exporter or the agent or employee of the importer or exporter, the proper officer shall, within five years from the relevant date, serve notice on the person chargeable with duty or interest which has not been so levied or not paid or which has been so short-levied or short-paid or to whom the refund has erroneously been made, requiring him to show cause why he should not pay the amount specified in the notice.

(viii) As per section 111(m) of the Customs Act, 1962, any goods which do not correspond in respect of value or in any other particular, with the entry made under this Act or in the case of baggage with the declaration made under section 77; in respect thereof or in the case of goods under transshipment, with the declaration for transshipment referred to in the proviso to sub-section (1) of section 54 are liable to confiscation.

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

(x) As per Section 112(b) of the Customs Act, 1962, any person, who acquires possession of or is in any way concerned in carrying, removing, depositing, harbouring, keeping, concealing, selling or purchasing, or in any other manner dealing with any goods which he knows or has reason to believe are liable to confiscation under section 111, shall be liable to penalty.

(xi) As per Section 114A of the Customs Act, 1962, where the duty has not been levied or has been short-levied or the interest has not been charged or paid or has been part paid or the duty or interest has been erroneously refunded by reason of collusion or any willful 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.

(xii) As per Section 114AA of the Customs Act, 1962, if a person knowingly or intentionally makes, signs or uses, or causes to be made, signed

or used, any declaration, statement or document which is false or incorrect in any material particular, in the transaction of any business for the purposes of this Act, shall be liable to a penalty not exceeding five times the value of goods.

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

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

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

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

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

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

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

26.4 In the present case, the importer, M/s. Naitik Enterprise has allowed itself to import the said goods without ensuring the true declaration as to the contents of the imported goods. Considering the provisions of the Section 46 of the Customs Act, 1962, the onus lies on the importer to ensure that the Bill of Entry is filed with the correct particulars, which they have failed to do. It appears that the importer has contravened the provisions of Section

46(4A) of the Customs Act, 1962 in as much as M/s. Naitik Enterprise while filing Bills of Entry failed to ensure the accuracy and completeness of the information given therein for assessment of Customs duty in respect of imports of Digital Offset Printing Plates.

CULPABILITY AND LIABILITY OF NOTICEES

(i) M/s. Naitik Enterprise

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

(a) With respect to the goods imported vide Bill of Entry No. 1023306 dated 03.11.2023 filed through APSEZ, Mundra corresponding to which goods were seized under Seizure Memo bearing DIN-202401DDZ1000000B32B dated 08.01.2024, M/s. Naitik Enterprise are liable to the payment of Anti-Dumping duty including IGST amounting to **Rs.53,72,359/-** as indicated in Para 24.2 of this Show Cause Notice. Accordingly, the declaration made by M/s. Naitik Enterprise before Customs may be rejected and the Bill of Entry may be re-assessed as per Section 17(4) of the Customs Act, 1962.

(b) With respect to the goods imported in the past vide Bs/E as indicated in **Annexure-A** of this show cause notice, the Anti-dumping duty not paid is liable to be recovered from M/s. Naitik Enterprise by invoking the extended period of five years as per Section 28 (4) of the Customs Act, 1962, in as much as the Anti-dumping duty is not paid on account of wilful mis-declaration as narrated above. Accordingly, the Anti-dumping duty including IGST amounting to **Rs.5,92,86,164/-** in respect of the goods imported through APSEZ, Mundra in the past as indicated in **Annexure-A** of this show cause notice, is liable to be recovered from M/s. Naitik Enterprise, under Section 28(4) of the Customs Act, 1962 along with applicable interest under Section 28 AA ibid.

27.2 M/s. Naitik Enterprise have imported the said goods - Digital Offset Printing Plates by mis-declaring as 'Printing Plate PS/PS Plates' having declared assessable values as follows:

- (a) Goods with declared value of **Rs. 1,57,74,520/-** as detailed in para 24.2 vide Bill of entry No. 1023306 dated 03.11.2023 at APSEZ, Mundra which were seized vide Seizure Memo dated 08.01.2024
- (b) Goods with declared value of **Rs. 17,54,92,533/-** as detailed in para 24.5 and Annexure-A vide 27 Bs/E during the period from 20.08.2020 to 02.10.2023.

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

27.3 The various acts of omission/commission by M/s. Naitik Enterprise led to evasion of Customs duty (Anti-dumping duty including IGST) as stated in the aforesaid paras. Thus, M/s. Naitik Enterprise by their acts is liable to penalty as follows:

- (a) M/s. Naitik Enterprise are liable to penalty under Section 114A of the Customs Act, 1962 on account of the evasion of Anti-Dumping duty (including IGST) for Rs. **5,92,86,164/-** for the goods imported in the past, having declared value as Rs. **17,54,92,533/-** and detailed in para 24.5. As stated, the said duty is liable to be recovered from M/s. Naitik Enterprise, under Section 28(4) of the Customs Act, 1962.
- (b) M/s. Naitik Enterprise are liable to penalty under Section 112(a) and 112(b) of the Customs Act, 1962, as by its acts, M/s. Naitik Enterprise has rendered the following goods, liable for confiscation.
 - (a) Goods with declared value of **Rs. 1,57,74,520/-** as detailed in para 24.2 imported vide Bill of entry No. 1023306 dated 03.11.2023 at APSEZ, Mundra which were seized vide Seizure Memo dated 08.01.2024.

- (b) Goods with declared value of **Rs. 17,54,92,533/-** as detailed in Annexure-A imported vide 27 Bs/E during the period from 20.08.2020 to 02.10.2023.

(ii) Shri Mukesh Sheth

27.4 Shri Mukesh Sheth, the proprietor of M/s. Naitik Enterprise had knowingly and intentionally used the incorrect declaration, statement and/or documents presented the same to the Customs Authority, which were incorrect in as much as they were not representing the true, correct and actual description of the imported goods. He has managed the description of goods to be mentioned as "Printing Plate PS/PS plates" instead of CTCP plates/Digital Plates in import documents. Thus, he has rendered himself liable for penalty under Section 114AA of the Customs Act, 1962.

28. In view of the above, **M/s. Naitik Enterprise**, F-35,36,37, Ravi Estate, Shanidev Temple Road, Dhobighat, Dudheshwar, Ahmedabad -380004 is hereby called upon to show cause notice to the Commissioner of Customs, Mundra Customs house, Mundra having his office at 5B, Port User Building, Mundra Port, Mundra, Kutch, Gujarat-370421 within 30 days of the receipt of this notice as to why:-

(i) The **70264.86 SQM** (determined quantity) of goods, *imported vide Bill of Entry No.1023306 dated 03.11.2023 and seized vide Seizure Memo dated 08.01.2024*, with declared value as **1,57,74,520/-(Rs. One Crore Fifty-Seven Lakhs Seventy-Four Thousand Five Hundred Twenty Only)** as per Table in Para-24.5 of this show cause notice which were seized vide Seizure Memo dated 08.01.2024 and subsequently provisionally released, should not be held liable for confiscation under Section 111(m) of the Customs Act, 1962.

(ii) The Bill of Entry No. 1023306 dated 03.11.2023 should not be re-assessed after including the applicable Anti-dumping duty (including IGST) amounting to **Rs. 53,72,359/-- (Rs. Fifty-Three Lakhs Seventy-Two Thousand Three Hundred Fifty-Nine Only)** under Section 17 of the Customs Act, 1962, which may be paid by M/s. Naitik Enterprise along with applicable interest under Section 28AA *ibid*.

(iii) The **8,22,328.62 SQM** (actual as well as determined quantity) of goods imported with declared value as **Rs. 17,54,92,533/- (Rs. Seventeen Crore Fifty Four Lakhs Ninety Two Thousand Five**

Hundred Thirty Three only) imported in the past as per BE/s mentioned in Annexure-A of this show cause notice which have been cleared and are not physically available, should not be held liable for confiscation under Section 111 of the Customs Act, 1962.

(iv) Differential Customs duty (Anti-dumping duty & IGST) amounting to **Rs. 5,92,86,164/- (Rs. Five Crore Ninety Two Lakhs Eighty Six Thousand One Hundred Sixty Four Only)** as determined in Annexure-A of this Show Cause Notice should not be demanded and recovered from M/s. Naitik Enterprise under Section 28(4) of the Customs Act, 1962 along with applicable interest under Section 28AA ibid;

(v) Penalty should not be imposed upon M/s. Naitik Enterprise (IEC – 0808023756), under Section 114A, 112(a) & 112(b) of the Customs Act, 1962, separately for their role as discussed in para supra.

29. In view of the above, **Shri Mukesh Sheth**, Proprietor of M/s. Naitik Enterprise, hereby called upon to show cause to the Commissioner of Customs, Customs House, Mundra having his office situated at 1st Floor, Custom House, PUB, Mundra, within thirty days from the receipt of this notice as to why:-

(i) Penalty should not be imposed upon them under Section 114AA of the Customs Act, 1962 separately for his role as discussed in paras supra.

WRITTEN SUBMISSION AND PERSONAL HEARING

30. Following the principles of natural justice, opportunities of personal hearing were granted to the Noticees. During the personal hearing held on 07.07.2026 through virtual mode, Shri Anil Gidwani, Advocate on behalf of M/s Naitik Enterprise (Noticee no. 1) and Shri Mukesh Sheth (Noticee no. 2), re-iterated their written submission dated 10.11.2025 and 11.11.2025 respectively wherein he interalia stated as below:

30.1 On behalf of M/s Naitik Enterprise (Noticee no. 1):

i. **On Reliance Placed on Supplier Documents:**

The noticee firm has contended that the Bill of Entry was filed on the basis of the commercial invoice, the supplier's certificate certifying the goods as "Printing P S Plate," packing list, country of origin certificate, Bill of Lading and outward remittance advice, none of which were disputed or discarded by the investigation, and that the declaration

made on the strength of such documents cannot be treated as mis-declaration.

ii. **On the Objection that the Chartered Engineer and the Officers Were Not Competent to Opine on Description of Goods**

The noticee firm has contended that a Chartered Engineer is not empowered to opine on the description or classification of goods, that his role is confined to valuation of second-hand machinery, and that his report is, in any event, inconclusive since it also records that the goods “showed usage as PS Plate.” Reliance has been placed on the decisions in M/s. McLloyds & Company v. Commissioner of Customs, Ahmedabad for the proposition that a Chemical Examiner is required only to record test findings and not to classify the product.

iii. **On the Objection to the Investigation's Reliance on the DGTR Final Findings and Physical Description of the Goods**

The noticee firm has contended that the investigating officers were not technical experts and could not, on their own understanding, conclude that any plate capable of digital processing is a Digital Offset Printing Plate, and that the observation regarding the physical resemblance of the imported plates (aluminium/silver finish on one side, blue paint coating on the other) to the DGTR's description of Digital Plates is based on a mere naked-eye opinion without technical literature.

iv. **On the Explanation Offered for the Blank Signed and Stamped Supplier Papers**

The noticee firm has explained the recovery of blank papers bearing the signature and rubber stamp of M/s. Henan Baotu Printing Materials Co. Ltd. as papers kept in reserve for contingencies that might arise in dealings with the bank or Customs, and has contended that these blank papers were never actually used and hence have no evidentiary relevance.

30.2 On behalf of Shri Mukesh Sheth:

i. **On Shri Mukesh Sheth's Submissions Regarding Section 114AA of the Customs Act, 1962**

Shri Mukesh Sheth, in his separate reply confined to the proposal of penalty under Section 114AA of the Customs Act, 1962, has contended that the two essential ingredients of the Section — knowledge/intent and actual use of a false or incorrect declaration, statement or document — have not been established, that the allegation at best amounts to mis-classification and not mis-declaration. Reliance has been placed on J.G. Impex Pvt. Ltd. v. Commissioner of Customs, Nhava Sheva-III, P.B. Enterprises v. Commissioner of Customs, New Delhi, Raj Metals & Alloys v. Commissioner of Customs, Jaipur, and Commr. of Cus., Chennai-II v. Sri Krishna Sounds and Lightings.

DISCUSSION AND FINDINGS

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

- i. Whether **70264.86 SQM** (determined quantity) of goods, imported vide Bill of Entry No.1023306 dated 03.11.2023 and seized vide Seizure Memo dated 08.01.2024, with declared value as **1,57,74,520/-** (Rs. One Crore Fifty-Seven Lakhs Seventy-Four Thousand Five Hundred Twenty Only), as per Table in Para-24.5 of the show cause notice which were seized vide Seizure Memo dated 08.01.2024 and subsequently provisionally released, be held liable for confiscation under Section 111(m) of the Customs Act, 1962.
- ii. Whether the Bill of Entry No. 1023306 dated 03.11.2023 be re-assessed after including the applicable Anti-dumping duty (including IGST) amounting to **Rs. 53,72,359/-** (Rs. Fifty-Three Lakhs Seventy-Two Thousand Three Hundred Fifty-Nine Only) under Section 17 of the Customs Act, 1962.
- iii. Whether **8,22,328.62 SQM** (actual as well as determined quantity) of goods imported with declared value as **Rs. 17,54,92,533/-** (Rs. Seventeen Crore Fifty Four Lakhs Ninety Two Thousand Five Hundred Thirty Three only) imported in the past, as per BE/s mentioned in Annexure-A of the show cause notice, be held liable for confiscation under Section 111 of the Customs Act, 1962.
- iv. Whether the Differential Customs duty (Anti-dumping duty & IGST) amounting to **Rs. 5,92,86,164/-** (Rs. Five Crore Ninety Two Lakhs Eighty Six Thousand One Hundred Sixty Four Only), as determined in Annexure-A of the Show Cause Notice, be demanded and recovered from M/s. Naitik Enterprise under Section 28(4) of the Customs Act, 1962 along with applicable interest under Section 28AA ibid;

- v. Whether the penalty be imposed upon M/s. Naitik Enterprise (IEC – 0808023756), under Section 114A, 112(a) & 112(b) of the Customs Act, 1962, separately for their role as discussed in para supra.
- vi. Whether the penalty be imposed upon Shri Mukesh Sheth, Proprietor of M/s. Naitik Enterprise under Section 114AA of the Customs Act, 1962 separately for his role as discussed in paras supra.

32. Brief Facts of the Case

32.1 I find that the present proceedings arise out of intelligence gathered by the officers of DRI, Zonal Unit, Ahmedabad indicating that M/s. Naitik Enterprise, Ahmedabad was engaged in the import of Digital Offset Printing Plates from China through APSEZ, Mundra, by mis-declaring the goods as “Printing Plate PS”/“PS Plate” under CTI 84425010, with the intent to evade Anti-Dumping Duty leviable as per the Notification No. 21/2020-Customs (ADD) dated 29.07.2020. Acting on this intelligence, the goods covered under Warehousing Bill of Entry No. 1023306 dated 03.11.2023, filed through M/s. Fast Track CFS Pvt. Ltd., APSEZ, Mundra, were placed on hold and examined under Panchnama dated 20.11.2023, whereupon representative samples were drawn for testing.

32.2 Simultaneous search proceedings were conducted at the business and godown premises of M/s. Naitik Enterprise, during which certain documents and the mobile phone of Shri Mukesh Sheth, Proprietor, were resumed. The samples drawn from the consignment were subjected to preliminary technical examination at the office of DRI, Ahmedabad and thereafter to test/examination under Panchnama by a Chartered Engineer at the premises of M/s. Suryajit Publication Pvt. Ltd. Statements of the proprietor, the warehousing units' representatives, and several domestic buyers of the noticee firm were recorded under Section 108 of the Customs Act, 1962. Forensic data extracted from the mobile phone of Shri Mukesh Sheth was also examined. On the basis of the technical findings, statements, WhatsApp communications and documentary evidence so gathered, it appeared that the goods imported by M/s. Naitik Enterprise under the declared description “Printing Plate PS/PS Plate” were, in fact, Digital Offset Printing Plates (CTCP/Thermal Plates) attracting Anti-Dumping Duty, and that the mis-declaration was resorted to with intent to evade payment of the said duty, not only in respect of the consignment under seizure but also in respect of 27 past Bills of Entry.

33. Scope of “Digital Offset Printing Plates” under the Anti-Dumping Notification

33.1 Before proceeding to examine the product under dispute, it is important to first ascertain the goods on which Anti-Dumping Duty is applicable, so that the description declared by the noticee firm can be tested against the correct legal and technical yardstick. The expression “Digital Offset Printing Plates” has not been separately defined either under the Customs Tariff Act, 1975 or under the Explanatory Notes to the Harmonized System of Nomenclature. In order to ascertain the scope of the product on which Anti-Dumping Duty stands imposed vide Notification No. 21/2020-Customs (ADD) dated 29.07.2020, reference is required to be made to the Final Findings of the Designated Authority published vide Notification No. 6/7/2019-DGTR dated 15.05.2020, which constitute the very basis on which the levy was recommended and subsequently notified. The relevant portion of final findings of DGTR is produced below:

“5. At the stage of initiation, the product under consideration was defined as:

The product under consideration in the present Application is “Digital Offset Printing Plates”, also commonly referred to as “Digital Plates”. Digital Plates are used in the printing industry for transferring data as an image (dot patterns or text) onto paper or on non-absorbent substrates like tin sheets or poly films, etc. In the printing process using Digital Offset Printing Plates, the digital workflow enables direct transfer of the image from a ‘computer to the plate’ (CtP) using lasers, unlike the analog workflow that requires an intermediary film to transfer the image. Digital Plates are made from highpurity litho-grade aluminium coils coated with a chemical coating. Digital Plates may be either positive (non-exposed area forms image) or negative (exposed area forms image) working plates. The performance of Digital Plates may also be improved with lesser use of chemicals in the plate development process making it environment-friendly, also known as Digital Offset “chem-free”/ “green plates”. Similarly, the performance of Digital Plates may also be improved to make it process-less plates. The coating components, also known as ‘sensitizers’, vary for different types of plates. Based on the coating components and laser type of platesetters, the Digital Plates may be broadly classified into three categories namely Thermal, Violet and CtCP/UV CtP (‘Computer to-Conventional Plate’).

i. Digital Offset Printing Plates that are exposed using infra-red energy is called Thermal plates;

ii. Digital Offset Printing Plates that are exposed using visible and near-visible light energy (violet lasers) are called Violet plates; and

iii. Digital Offset Printing Plates that are exposed using ultra-violet rays are known as CtCP/UV CtP plates.

All types of Digital Plates in all dimensions are covered within the scope of the product under consideration. The subject goods fall under Tariff Sub-heading '8442.50' of the Act. However, there have been imports of the subject goods under other headings such as 3701.3000, 3704.0090, 3705.1000, 7606.1190, 7606.9190 and 7606.9290 as well. Customs classifications are therefore indicative only and the product description would prevail for identifying the product."

33.2 As per the said Final Findings, Digital Offset Printing Plates, also known as Digital Plates, are plates used in the printing industry for transferring an image onto paper or non-absorbent substrates through a "Computer to Plate" (CtP) digital workflow using lasers, as distinct from the analog workflow which requires an intermediary film. These plates are manufactured from high-purity litho-grade aluminium coils coated with a chemical coating referred to as a "sensitizer," and may be positive or negative working plates. Accordingly, I hold, that the determinative test for a plate being a "Digital Offset Printing Plate" attracting Anti-Dumping Duty is not its nomenclature in commercial parlance or in import documents, but its inherent capability of being processed through the CtP digital route. Any offset printing plate capable of being exposed and developed through a digital, computer-driven process, irrespective of the description assigned to it by the importer, squarely falls within the product under consideration and is liable to Anti-Dumping Duty at the notified rate.

34. Nature of the Imported Goods:

As the product on which Anti-Dumping Duty is applicable now stands clear, I proceed to examine whether the impugned goods squarely fall within the purview of Anti-Dumping Duty in light of evidences as discussed below:

34.1 Corroboration through Technical Examination

34.1.1 The first and most direct evidence bearing on the true nature of the imported goods is the technical examination carried out on the samples drawn from the consignment covered under Warehousing Bill of Entry No. 1023306 dated 03.11.2023. At the preliminary stage, examination was conducted at the office of DRI, Ahmedabad, in the presence of Shri Vishwanath V., a technical expert in the printing plate industry, and Shri Mukesh Sheth, proprietor of M/s Naitik Enterprise himself. On conducting basic physical tests, Shri Vishwanath V. opined that the plates appeared to be either CTCP or PS Analog Plates, and stated that laboratory testing would be required for conclusive identification. Pursuant thereto, the samples of the

goods declared as Printing Plate PS were forwarded to CRCL, Vadodara on 07.12.2023 for ascertaining whether the said plates were Digital Offset Printing Plates. However, CRCL, Vadodara returned the samples vide letter dated 08.12.2023, stating that it did not have the requisite facility to conduct testing and analysis of the submitted samples. While this precluded conclusive chemical/laboratory determination through CRCL, it did not detract from the need for identifying the true nature of the goods through an alternative and equally reliable mode of technical verification. Accordingly, examination and verification was carried out at the premises of M/s. Suryajit Publication Pvt. Ltd. under Panchnama dated 19.12.2023, in the presence of a government-approved Chartered Engineer, Shri Bhasker Bhatt, and Shri Mukesh Sheth. This examination was specifically designed to test whether the sample plates, declared as "Printing Plate PS," could be processed through the CTCP/Digital exposure and development method. The Chartered Engineer, in his report, categorically recorded that the items imported as Printing PS Plate "were noticed as suitable for developing on CTCP (Computer to Common Plate) by Digital Process." This finding is not a matter of conjecture but the outcome of an actual exposure/development trial conducted on the imported plates themselves. The Chartered Engineer's finding stands corroborated by Shri Mukesh Sheth's own admission during his statements dated 03.01.2024 and 20.12.2024, wherein he confirmed his presence during the said test and affirmed that the printing plates imported by his firm were, upon development, found suitable for exposure on CTCP machines through the digital process.

34.1.2 As the goods have thus been found capable of being processed through the digital/CtP method, the same squarely fall within the scope of the product under consideration as laid down in the Final Findings of the Designated Authority discussed above, which make it clear that any offset printing plate capable of being developed through the digital/CtP process is a Digital Offset Printing Plate irrespective of its declared description. The Chartered Engineer's test finding thus directly establishes that the goods imported by M/s. Naitik Enterprise possessed the very functional characteristic that defines the product under consideration for the purpose of the Anti-Dumping Duty levy. The plates' physical description as noticed during the Panchnama dated 20.11.2023 i.e thin metal plates with an aluminium/silver-like finish on one side and blue paint coating on the other, is also consistent with, and corroborative of, the physical description of Digital Plates set out in the Final Findings, which describes such plates as high-purity litho-grade aluminium coils coated with a chemical "sensitizer" coating. The convergence of the technical test result, the admission of the proprietor, and the physical characteristics of the goods with the DGTR's product description suggest that the goods were Digital Offset Printing Plates (CTCP).

34.2 Corroboration through Communications with the Foreign Supplier

34.2.1 At the time of search of the business premises of M/s. Naitik Enterprise on 20.11.2023, the mobile phone (I-Phone 15) of Shri Mukesh Sheth, proprietor of M/s Naitik Enterprise was resumed under the Panchnama dated 20.11.2023 drawn at the said premises. The said mobile phone was thereafter forwarded to the Cyber Defense Centre, National Forensic Science University (NFSU), Gandhinagar on 28.11.2023, for forensic examination and extraction/retrieval/cloning of data. The Senior Scientific Officer, NFSU, Gandhinagar, vide letter dated 18.12.2023, forwarded two Pen Drives — one Master Copy and one Working Copy, containing the data so extracted and processed from the mobile device, marked as Exhibits A1 to A4-1. It is this forensically extracted data, examined in the presence of Shri Mukesh Sheth himself and printouts whereof were taken and duly signed by him in token of correctness, that contains the WhatsApp communications discussed hereinafter. The mis-declaration stands corroborated by these WhatsApp communications recovered from the mobile phone of Shri Mukesh Sheth, which reveal a clear and deliberate design to mask the true nature of the goods in the documents accompanying import. In the chat dated 17.06.2022 with Shri Richard Malvest of Shanghai, China, Shri Mukesh Sheth is found instructing the supplier: *'In pi some corrections. Commodity please mention ps Plate not used ctcp word also in Hsn code 84425010. Also, port of destination Mundra Port india'*. This communication is unambiguous and it is a specific and deliberate instruction from the noticee to the foreign supplier to describe the goods as “PS Plate” and to studiously avoid use of the word “CTCP” in the Proforma Invoice.

34.2.2 This is not an isolated instance. The chat dated 05.06.2022 with the contact saved as *"Kelly Lao China Plate Mfg"* records Shri Mukesh Sheth stating *"I require CTCP"* followed immediately by *"But I mention as PS,"* which again demonstrates, in the noticee's own words, the practice of ordering CTCP plates while consciously choosing to describe them as PS Plates for documentation purposes. Similarly, the WhatsApp group chat dated 18.09.2023 involving Shri Mukesh Sheth, his accountant Shri Mukesh Vyas, and the supplier's representative Shri Jack, contains the message *"removing of all CTCP 1140*1430 is not enough,"* and it suggest that CTCP plates were being imported under guise of PS plates. Shri Mukesh Sheth, when confronted with this chat during his statements, offered no explanation or clarification whatsoever. The consistent thread running through these communications, spanning different suppliers and different points in time, is that the noticee was, in substance, procuring CTCP/Digital plates while deliberately ensuring that these were described as PS Plates in the formal import documentation, precisely the modus operandi alleged in the notice.

34.3 Corroboration through Return and Subsequent Re-import of Goods under Invoice No. NK-20/21

34.3.1 A further and telling corroborative circumstance is furnished by the conduct of Shri Mukesh Sheth in relation to two containers of "Printing PS Plates" covered under Invoice No. NK-20/21. Upon initiation of the investigation and the placing on hold of the noticee firm's goods at APSEZ, Mundra in November 2023, Shri Mukesh Sheth, on being asked by the supplier's representative Shri Jack whether he wished to proceed with or return the newly ordered goods, initially returned the said containers, evidently apprehending detection in the wake of the ongoing investigation. However, after a gap of 2-3 months, he imported the very same consignment afresh and this time cleared it on payment of Anti-Dumping Duty. This sequence of conduct - first withdrawing the consignment in the face of investigation and then, after the initial apprehension had subsided, re-importing the identical goods and voluntarily paying Anti-Dumping Duty thereon is conduct consistent only with the noticee's own knowledge and acknowledgment that the goods in question were Digital Offset Printing Plates chargeable to Anti-Dumping Duty, and is inexplicable on any innocent hypothesis consistent with the goods being genuine PS Plates.

34.4 Corroboration through Communications and Transactions with Domestic Buyers

34.4.1 The evidence gathered from the domestic side of the noticee's business independently corroborates the same pattern. The WhatsApp chats recovered from Shri Mukesh Sheth's mobile phone, exchanged with his Indian customers, are replete with references to CTCP and CTP plates and contain no reference whatsoever to "PS Plates." This is significant because if the noticee's business, as reflected in his own communications with his buyers, was centred on CTCP/CTP plates, the complete absence of any corresponding reference to "PS Plates", the description under which the goods were imported and declared to Customs, indicates that the description "PS Plate" used in the import documents did not reflect the commercial reality of the goods being dealt in and sold by the noticee.

34.4.2 This position stands directly corroborated by the statements of the noticee's own customers recorded under Section 108 of the Customs Act, 1962. Shri Bheem Raj Sharma, Director of M/s. AB Graphics Pvt. Ltd., Jaipur, stated that his firm's plate-developing machine is capable of developing only CTCP plates, that the plates supplied to them by M/s. Naitik Enterprise vide Invoice No. G-0304 dated 07.10.2023 were CTCP plates but the description in invoice was 'Plate' only and that his firm does not possess any machine capable of developing PS Plates. Shri Deepak Agarwal of M/s. Hi-Tech Digital

Plates India Pvt. Ltd., Jaipur, Shri Vikas Agarwal of M/s. Print 'O' Land, Jaipur, M/s. Print Tech Inc., Jaipur and Shri Chirag Shah, Partner of M/s. Archer Labels, Ahmedabad made materially identical statements regarding the CTP-Thermal and CTCP plates supplied to them by the noticee firm but the description in the invoice was 'Plate' only.

34.4.3 It is significant that these are not statements of persons with any adversarial interest against the noticee; they are the noticee's own regular customers, deposing on the specific nature of the machines they operate and the specific goods physically received and used by them, matched against specific, dated invoices raised by the noticee firm itself. The technical inability of these customers' machines to process anything other than CTCP or CTP-Thermal plates lends inherent reliability to their statements. This body of consistent buyer testimony, read with the WhatsApp communications discussed above, establishes that the noticee firm was dealing in and supplying CTCP/Thermal Digital Plates while describing the goods merely as 'Plates' in the invoices, a practice of deliberate ambiguity.

34.4.4 The reason for description as 'Plates' in the invoices, is not far to seek. Had M/s. Naitik Enterprise described the goods sold to domestic buyers as "PS Plate," matching the import declaration, while actually delivering CTCP/Thermal plates, the mismatch would have invited the buyers' enquiry, since their own machines were incapable of developing PS Plates. To avoid inviting any such enquiry and exposing the mis-declaration made to Customs, the noticee firm consciously used the neutral word "Plates" in its domestic sale invoices.

34.5 Corroboration through the Pattern of Import Description Before and After Imposition of Anti-Dumping Duty:

34.5.1 The temporal pattern of the noticee firm's import declarations lends further and independent corroboration to the case of deliberate mis-declaration. Prior to the imposition of Anti-Dumping Duty on Digital Offset Printing Plates vide Notification No. 02/2020-Customs (ADD) dated 30.01.2020, the noticee firm was regularly importing goods from its Chinese suppliers, including M/s. Henan Huida Print-All Digital Material Technology Co. Ltd., under the express and undisguised descriptions "Double Layer Coating CTP Plate," "Thermal CTP Plate" and "CTCP Plate." There was little or no import of goods described as "PS Plate" during this period. However, immediately upon the Anti-Dumping Duty coming into force, the noticee firm's import description underwent a complete transformation thereafter, and for the entire disputed period, the noticee firm imported goods exclusively under the description "Printing Plate PS"/"PS Plate," with the descriptions

“CTCP,” “CTP” and “Thermal” disappearing altogether from its import documentation.

34.5.2 This is not a coincidental shift. A change in nomenclature that precisely coincides with, and is confined to, the period following the levy of Anti-Dumping Duty on the very category of goods previously imported under an undisguised description, is compelling circumstantial evidence of a deliberate switch in documentary description undertaken specifically to circumvent the newly imposed duty.

34.6 Conclusion on Applicability of Anti-Dumping Duty to the Impugned Goods:

34.6.1 In view of the technical examination establishing the goods' suitability for development on CTCP by the digital process, the direct communications with the foreign supplier instructing suppression of the term “CTCP,” the corroborative testimony and communications with domestic buyers, the demonstrated shift in import description coinciding with the imposition of Anti-Dumping Duty and the initial return of goods ‘PS plate’ followed by re-import of same goods and voluntary payment of Anti-Dumping Duty on the goods covered under Invoice No. NK-20/21, I hold that the impugned goods imported by M/s. Naitik Enterprise under the declared description “Printing Plate PS”/“PS Plate” are the very Digital Offset Printing Plates on which Anti-Dumping Duty stands imposed vide Notification No. 21/2020-Customs (ADD) dated 29.07.2020, and squarely fall within the purview of the said levy.

35. Discussion on the Noticee's Submission

The submissions made by M/s. Naitik Enterprise and Shri Mukesh Sheth in their respective replies to the show cause notice have been carefully considered. The submissions are dealt with, issue-wise, as below:

35.1 On Reliance Placed on Supplier Documents:

The noticee firm has contended that the Bill of Entry was filed on the basis of the commercial invoice, the supplier's certificate certifying the goods as “Printing P S Plate,” packing list, country of origin certificate, Bill of Lading and outward remittance advice, none of which were disputed or discarded by the investigation, and that the declaration made on the strength of such documents cannot be treated as mis-declaration.

This submission does not assist the noticee. The documents relied upon such as the commercial invoice and the supplier's certificate in particular, were themselves generated at the specific instance and instruction of Shri Mukesh Sheth, who is shown, from his own WhatsApp communication dated

17.06.2022 with Shri Richard Malvest, to have directed the foreign supplier to mention the goods as “PS Plate” and to avoid the word “CTCP” in the Proforma Invoice. A supplier's certificate procured pursuant to such an instruction cannot be treated as an independent or reliable piece of evidence of the true description of the goods. Further, the recovery of blank papers bearing the pre-obtained signature and stamp of the very same supplier, discussed later, reinforces that the supplier's documentation was under the noticee's own control and could be generated to match whatever description was required.

35.2 On the Objection that the Chartered Engineer and the Officers Were Not Competent to Opine on Description of Goods:

The noticee firm has contended that a Chartered Engineer is not empowered to opine on the description or classification of goods, that his role is confined to valuation of second-hand machinery, and that his report is, in any event, inconclusive since it also records that the goods “showed usage as PS Plate.” Reliance has been placed on the decisions in *M/s. McLloyds & Company v. Commissioner of Customs, Ahmedabad* for the proposition that a Chemical Examiner is required only to record test findings and not to classify the product.

This submission misconceives the nature of the exercise undertaken by the Chartered Engineer in the present case. The Chartered Engineer was not asked to, and did not, render an opinion on tariff classification as he was asked to conduct an actual exposure and development trial to ascertain whether the sample plates could be processed through the CTCP/digital method and he reported the factual result of trial that the goods “were noticed as suitable for developing on CTCP (Computer to Common Plate) by Digital Process.” This is materially different from the Chemical Examiner in case of *M/s McLloyds* who travelled into classifying the product under a specific tariff sub-heading, an exercise of legal characterization that a technical expert is not competent to perform. Ascertaining whether a given plate can physically be exposed and developed through a digital process is a factual, testable, non-legal question. As for the observation that the report also records that the plates “showed usage as PS Plate,” this does not detract from the finding that a plate capable of exposure through the CTCP/digital process is, per the Final Findings of the Designated Authority discussed above, squarely fall within the scope of Digital Offset Printing Plates regardless of whether it is also capable of manual/analog use. The DGTR's Final Findings nowhere require exclusivity of digital processing for a plate to fall within the product under consideration, and the noticee firm's own submission does not show otherwise. The objection to the competence and conclusiveness of the Chartered Engineer's report is accordingly rejected.

35.3 On the Objection to the Investigation's Reliance on the DGTR Final Findings and Physical Description of the Goods:

The noticee firm has contended that the investigating officers were not technical experts and could not, on their own understanding, conclude that any plate capable of digital processing is a Digital Offset Printing Plate, and that the observation regarding the physical resemblance of the imported plates (aluminium/silver finish on one side, blue paint coating on the other) to the DGTR's description of Digital Plates is based on a mere naked-eye opinion without technical literature.

This submission overlooks that the scope of the product under consideration is not a matter of the investigating officer's personal technical opinion but is drawn directly and verbatim from the Final Findings of the Designated Authority published vide Notification No. 6/7/2019-DGTR dated 15.05.2020, which is itself the statutory basis on which the Anti-Dumping Duty came to be imposed vide Notification No. 21/2020-Customs (ADD). The officers have done no more than apply the description contained in that document to the facts established through technical examination; this is a matter of applying a settled definition to established facts, not an exercise in personal technical opinion. As for the physical description of the plates recorded during the Panchnama dated 20.11.2023, this was a straightforward, objective visual observation of the goods actually examined, corroborative of, and consistent with, the Chartered Engineer's finding and the DGTR's physical description of Digital Plates; it was never advanced as a substitute for the Chartered Engineer's test, but only as one more corroborative strand in a body of converging evidence.

35.4 On the Explanation Offered for the Blank Signed and Stamped Supplier Papers:

The noticee firm has explained the recovery of blank papers bearing the signature and rubber stamp of M/s. Henan Baotu Printing Materials Co. Ltd. as papers kept in reserve for contingencies that might arise in dealings with the bank or Customs, and has contended that these blank papers were never actually used and hence have no evidentiary relevance.

This explanation does not inspire confidence and is rejected. There is no ordinary commercial requirement, and none has been demonstrated, for an importer to hold, in advance, blank stationery pre-signed and pre-stamped by a foreign supplier, without reference to any specific transaction or document to be prepared thereon. The very fact that such blank, pre-authenticated papers were kept in readiness is itself indicative of a design to generate supporting documentation matching whatever description was required, as and when the need arose, irrespective of whether they were in

fact put to use on every occasion. The noticee firm's own explanation, that such papers were retained "in case situation requires," confirms rather than dispels the inference that the noticee firm maintained the means to manufacture supplier documentation to its own specification at will.

35.5 On Shri Mukesh Sheth's Submissions Regarding Section 114AA of the Customs Act, 1962:

Shri Mukesh Sheth, in his separate reply confined to the proposal of penalty under Section 114AA of the Customs Act, 1962, has contended that the two essential ingredients of the Section i.e knowledge/intent and actual use of a false or incorrect declaration, statement or document, have not been established and the allegation at best amounts to mis-classification and not mis-declaration. Reliance has been placed on J.G. Impex Pvt. Ltd. v. Commissioner of Customs, Nhava Sheva-III, P.B. Enterprises v. Commissioner of Customs, New Delhi, Raj Metals & Alloys v. Commissioner of Customs, Jaipur.

These submissions do not survive scrutiny on the facts of the present case. The decisions relied upon by Shri Mukesh Sheth are each cases where the importer had declared the goods on the strength of documents genuinely believed to be correct such that a supplier's error in shipment (J.G. Impex), a classification dispute resolved only through test reports without any positive act of the importer (P.B. Enterprises), or an erroneous self-assessment of classification unaccompanied by any false declaration (Raj Metals & Alloys). None of those cases involved a proprietor personally instructing his own supplier, in his own words, to alter the description of the goods as in the instant case, established through the WhatsApp chats. It is a case where Shri Mukesh Sheth himself is shown to have knowingly and intentionally caused the false description to be inserted into the documents that formed the basis of the subsequent declaration to Customs. This satisfies both essential ingredients of Section 114AA as recognized by the noticee's own submission: knowledge and intent are established by the specific instruction given by Shri Mukesh Sheth, and actual use of the resulting false document is established by the fact that the said Proforma Invoice, and the correspondingly worded supplier's certificate and commercial invoice, were in fact submitted to Customs at the time of filing the Bill of Entry. The recovery of blank papers bearing the pre-obtained signature and stamp of the overseas supplier, discussed above, further and independently establishes Shri Mukesh Sheth's readiness to generate false supporting documentation as required, reinforcing the conclusion that the ingredients of Section 114AA stand squarely established against him.

36. Findings on Confiscation

36.1 Having held above that the impugned goods are the very Digital Offset Printing Plates on which Anti-Dumping Duty stands imposed, I find that the goods declared as “Printing Plate PS”/“PS Plate” under Bill of Entry No. 1023306 dated 03.11.2023, as well as under the 27 Bills of Entry filed in the past, did not correspond, in respect of the description of the goods, with the entry made in the respective Bills of Entry. The declaration filed by the noticee firm concealed the true identity of the goods as Digital Offset Printing Plates chargeable to Anti-Dumping Duty, and it is this very mis-declaration of description that enabled the goods to be cleared without payment of the Anti-Dumping Duty.

36.2 I therefore hold that the goods covered under Bill of Entry No. 1023306 dated 03.11.2023, having declared value of Rs. 1,57,74,520/- and involving 70,264.86 SQM, seized vide Seizure Memo dated 08.01.2024 and subsequently provisionally released, are liable to confiscation under Section 111(m) of the Customs Act, 1962. Further, regarding the goods covered under the 27 Bills of Entry pertaining to past imports, involving 8,22,328.62 SQM having declared value of Rs. 17,54,92,533/-, I find that for identical reasons, as mentioned above, these goods are also held liable to confiscation under Section 111(m) *ibid*.

36.3 As the impugned goods are found to be liable for confiscation under Section 111 of the Customs Act, 1962, I find that it is necessary to consider as to whether redemption fine under Section 125 of Customs Act, 1962, is liable to be imposed in lieu of confiscation. I find that, in the present case, the subject goods are not physically available for confiscation at this stage. The goods have already been cleared and are no longer under the control of the Customs. Therefore, physical confiscation of the goods is not feasible. However, I note that the Hon’ble CESTAT, Ahmedabad, in the case of *M/s. Van Oord India Pvt. Ltd. vs. Commissioner of Customs, Ahmedabad* [Customs Appeal No. 10679 of 2024-DB], has held that redemption fine can be imposed even when the goods are not physically available for confiscation. Further, this point was already settled in case of Judgment dated 11.08.2017 of Hon’ble High Court of Madras in **C.M.A. No. 2857 of 2011 in the case of Visteon Automotive Systems India Ltd. Vs. CESTAT, Chennai [2018 (9) G.S.T.L. 142 (Mad.)]**. Para 23 of the said Judgment is as follows:

“The penalty directed against the importer under Section 112 and the fine payable under Section 125 operate in two different fields. The fine under Section 125 is in lieu of confiscation of the goods. The payment of fine followed up by payment of duty and other charges leviable, as per sub-section (2) of Section 125, fetches relief for the goods from getting

confiscated. By subjecting the goods to payment of duty and other charges, the improper and irregular importation is sought to be regularised, whereas, by subjecting the goods to payment of fine under sub-section (1) of Section 125, the goods are saved from getting confiscated. Hence, the availability of the goods is not necessary for imposing the redemption fine. The opening words of Section 125, "Whenever confiscation of any goods is authorised by this Act", brings out the point clearly. The power to impose redemption fine springs from the authorisation of confiscation of goods provided for under Section 111 of the Act. When once power of authorisation for confiscation of goods gets traced to the said Section 111 of the Act, we are of the opinion that the physical availability of goods is not so much relevant. The redemption fine is in fact to avoid such consequences flowing from Section 111 only. Hence, the payment of redemption fine saves the goods from getting confiscated. Hence, their physical availability does not have any significance for imposition of redemption fine under Section 125 of the Act."

36.4 I further find that the above view of Hon'ble Madras High Court in case of M/s Visteon Automotive Systems India Limited reported in 2018 (9) G.S.T.L. 142 (Mad), has been cited by Hon'ble Gujarat High Court in case of M/s Synergy Fertichem Pvt. Ltd reported in 2020 (33) G.S.T.L. 513 (Guj.) and the same has not been challenged by any of the parties concerned. Hence, from the above discussion and relying on the above judgements. I find that goods are liable for confiscation and redemption fine can be imposed.

37. Findings on demand under Section 28(4) and re-assessment of the Bill of Entry wherein goods were seized.

37.1 Section 28(4) of the Customs Act, 1962 permits recovery of duty not levied, not paid, short-levied or short-paid by invoking the extended period of five years from the relevant date, where such non-levy or short-levy is by reason of collusion, wilful mis-statement, or suppression of facts by the importer. The material discussed in the foregoing paragraphs establishes, cumulatively and beyond doubt, the existence of each of these ingredients on the part of the noticee firm.

37.2 The wilful mis-statement stands established from the express and specific instruction issued by Shri Mukesh Sheth to his Chinese supplier to mention the goods as "PS" and to avoid use of the word "CTCP" in the Proforma Invoice, notwithstanding that "CTCP" was the description used internally between the noticee, his associates and his overseas contacts. This instruction demonstrates conscious, deliberate manipulation of the very document that forms the primary basis for declaration before Customs. The suppression of facts stands independently established from the noticee firm's

description of the goods sold to its domestic buyers merely as “Plates,” concealing the fact as evident from the domestic buyers' own statements and machine capabilities that these were in truth CTCP/Thermal Digital Plates, coupled with the recovery of blank, pre-signed and pre-stamped papers of the foreign supplier retained by the noticee for the evident purpose of generating supporting documentation as needed. The collusive design between the noticee and its overseas supplier is manifest from the fact that the supplier readily complied with the noticee's instruction to alter the description, an act which could only have been undertaken with full knowledge that the purpose of the alteration was to enable clearance of the goods without payment of the duty otherwise leviable thereon. The clear and abrupt shift in import description from “CTCP/CTP/Thermal” to “PS Plate,” occurring precisely upon the imposition of Anti-Dumping Duty and sustained without deviation through the entire disputed period, is the outward manifestation of this collusion and wilful mis-statement, sustained consignment after consignment over nearly three years.

37.3 Accordingly, as far as the goods covered under the 27 Bills of Entry pertaining to past imports, as detailed in Annexure-A to the show cause notice, are concerned, since the non-payment of Anti-Dumping Duty thereon is established to be by reason of collusion, wilful mis-statement and suppression of facts on the part of the noticee firm, I hold that the extended period of five years from the relevant date is correctly invocable under Section 28(4) of the Customs Act, 1962, and the demand raised in the show cause notice in respect of the said 27 Bills of Entry is sustainable. Therefore, the duty liability in respect of the 27 Bills of Entry pertaining to past imports, as re-worked and set out in Annexure-A to the show cause notice, is summarized as under:

Particulars	Quantity (SQM)	Assessable Value as per B/E (Rs.)	Anti-Dumping Duty (incl. IGST @18%) (Rs.)
Goods imported in the past vide 27 Bs/E (Annexure-A)	8,22,328.62	17,54,92,533/-	5,92,86,164/-

37.4 In view of above, the differential duty amounting to Rs. 5,92,86,164/- is determined and confirmed under Section 28(8) of the Customs Act, 1962 and is ordered to be recovered from M/s. Naitik Enterprise under Section 28(4) along with applicable interest thereon under Section 28AA of the Customs Act, 1962.

37.5 Insofar as the goods covered under Bill of Entry No. 1023306 dated 03.11.2023 are concerned, since the said Bill of Entry is still pending finalization and the goods thereunder were placed under seizure before clearance for home consumption, the correct course is re-assessment of the said Bill of Entry under Section 17(4) of the Customs Act, 1962, by including therein the Anti-Dumping Duty (including IGST) amounting to Rs. 53,72,359/- which was not declared/self-assessed by the noticee firm. I accordingly hold that Bill of Entry No. 1023306 dated 03.11.2023 is liable to be re-assessed under Section 17(4) of the Customs Act, 1962 by including the said amount of Anti-Dumping Duty (including IGST), to be paid by M/s. Naitik Enterprise along with applicable interest under Section 28AA of the Customs Act, 1962.

38. Findings on Penalty

38.1 Penalty on M/s Naitik Enterprise under Section 112(a)(ii) of the Customs Act, 1962:

In respect of the goods covered under Bill of Entry No. 1023306 dated 03.11.2023, the said goods, being dutiable goods and not prohibited goods, have been held liable to confiscation under Section 111(m) of the Customs Act, 1962 above, for the reason that M/s. Naitik Enterprise, by filing the said Bill of Entry with the mis-declared description "Printing Plate PS," did an act of commission which rendered the said goods liable to confiscation. M/s. Naitik Enterprise is thereby liable to penalty under Section 112(a)(ii) of the Customs Act, 1962, with reference to the Anti-Dumping Duty (including IGST) of Rs. 53,72,359/- involved on the said Bill of Entry, as re-assessed under Section 17(4) above. However, I do not impose any penalty under Section 112(b) of the Customs Act, 1962 on M/s Naitik Enterprise.

38.2 Penalty on M/s Naitik Enterprise under Section 114A of the Customs Act, 1962:

In respect of the goods covered under the 27 Bills of Entry pertaining to past imports, since the non-levy of Anti-Dumping Duty thereon is held, for the reasons discussed above, to be attributable to collusion, wilful mis-statement and suppression of facts, and the said duty stands determined and confirmed under Section 28(8) of the Customs Act, 1962 at Rs. 5,92,86,164/-, M/s. Naitik Enterprise is liable to mandatory penalty under Section 114A of the Customs Act, 1962, equal to the said duty amount so confirmed. In view of the proviso to Section 114A of the Customs Act, 1962, which excludes the imposition of penalty under Section 112 where penalty under Section 114A has been imposed in respect of the same goods, no separate penalty under Section 112(a)/112(b) is imposed on M/s. Naitik Enterprise in respect of the

goods covered under the said 27 Bills of Entry pertaining to past imports, penalty under Section 114A alone being imposable thereon.

38.3 Penalty on Shri Mukesh Sheth, proprietor of M/s Naitik Enterprise under Section 114AA of the Customs Act, 1962:

The evidence on record establishes that Shri Mukesh Sheth, as Proprietor of M/s. Naitik Enterprise, was personally and directly responsible for the description of goods declared in the import documents. It is he who, in his personal WhatsApp communications with the overseas supplier, issued the specific instruction to mention the goods as “PS Plate” and to avoid the term “CTCP” in the Proforma Invoice, notwithstanding that the goods being procured were, to his own knowledge, CTCP plates. It is he who confirmed, on testing, that the plates imported by the firm were suitable for development on CTCP by digital process, and it is he who, as the person overseeing all purchase, sale, and import activity of the firm, caused declarations, statements and documents that were false and incorrect in a material particular namely, the description of the goods, to be made, signed and used in the transaction of business under the Customs Act, 1962, with full knowledge of their falsity. The recovery, from the business premises under his control, of blank papers bearing the pre-obtained signature and rubber stamp of the overseas supplier, is a clear and telling indicator of his intent to generate false supporting documentation as and when required to sustain the incorrect description before the Customs authorities, and constitutes direct proof of his propensity and design to make, sign or use false or incorrect declarations, statements or documents in the transaction of business under the Customs Act, 1962. I therefore hold that Shri Mukesh Sheth has rendered himself liable to penalty under Section 114AA of the Customs Act, 1962 in terms of both previous imports and import under Bill of Entry No. 1023306 dated 03.11.2023.

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

ORDER

39.1 In respect of goods imported under Bill of Entry No.1023306 dated 03.11.2023:

- i. I hold the goods **70264.86 SQM** (determined quantity), *imported vide Bill of Entry No.1023306 dated 03.11.2023* with declared value as **Rs. 1,57,74,520/-** (Rs. One Crore Fifty-Seven Lakhs Seventy-Four Thousand Five Hundred Twenty Only), as per Table in Para-24.5 above which were seized vide Seizure Memo dated 08.01.2024 and

subsequently provisionally released, liable for confiscation under Section 111(m) of the Customs Act, 1962. I impose redemption fine of **Rs.25,00,000/-** (Rupees Twenty Five Lakh only) under Section 125(1) of the Customs Act, 1962, in lieu of confiscation.

- ii. I order to re-assess the Bill of Entry No. 1023306 dated 03.11.2023 after including the applicable Anti-dumping duty (including IGST) amounting to **Rs. 53,72,359/-** (Rupees Fifty-Three Lakhs Seventy-Two Thousand Three Hundred Fifty-Nine Only) under Section 17(4) of the Customs Act, 1962.
- iii. I impose a penalty of **Rs. 5,00,000/-** (Rupees Five Lakh only) on M/s. Naitik Enterprise under Section 112(a)(ii) of the Customs Act, 1962.
- iv. I impose a penalty of **Rs. 5,00,000/-** (Rupees Five Lakh only) on Shri Mukesh Sheth, Proprietor of M/s. Naitik Enterprise under Section 114AA of the Customs Act, 1962.

39.2 In respect of goods imported under previous 27 Bs/E:

- i. I hold the goods **8,22,328.62 SQM** (actual as well as determined quantity) imported with declared value as **Rs. 17,54,92,533/-** (Rs. Seventeen Crore Fifty Four Lakhs Ninety Two Thousand Five Hundred Thirty Three only) imported in the past, as per BE/s mentioned in Annexure-A of the show cause notice, liable for confiscation under Section 111(m) of the Customs Act, 1962. I impose redemption fine of **Rs. 3,00,00,000/-** (Rupees Three Crore only) under Section 125(1) of the Customs Act, 1962, in lieu of confiscation.
- ii. I determine and confirm the demand of the Differential Customs duty (Anti-dumping duty & IGST) amounting to **Rs. 5,92,86,164/-** (Rs. Five Crore Ninety Two Lakhs Eighty Six Thousand One Hundred Sixty Four Only), as mentioned in Annexure-A of the Show Cause Notice, under the provisions of Section 28(8) of the Customs Act, 1962 and order to recover the same from M/s. Naitik Enterprise under Section 28(4) of the Customs Act, 1962 along with interest under Section 28AA of the Customs Act, 1962.;
- iii. I impose a penalty of **Rs. 5,92,86,164/-** (Rs. Five Crore Ninety Two Lakhs Eighty Six Thousand One Hundred Sixty Four Only) on M/s. Naitik Enterprise under Section 114A of the Customs Act, 1962. However, I do not impose any penalty under Section 112 of the Customs Act, 1962.

- iv. I impose a penalty of **Rs. 45,00,000/-** (Rupees Forty Five Lakh only) on Shri Mukesh Sheth, Proprietor of M/s. Naitik Enterprise under Section 114AA of the Customs Act, 1962.

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

(NITIN SAINI)

Commissioner of Customs,
Custom House Mundra.

File No: GEN/ADJ/COMM/465/2025-Adjn

To, (The Noticees),

1. M/s. Naitik Enterprise, (IEC- 0808023756) F-35,36,37, Ravi Estate, Shanidev Temple Road, Dhobighat, Dudheshwar, Ahmedabad -380004
(Mail Id: naitikenterprise298@gmail.com,
naitik_enterprise@yahoo.com)
2. Shri Mukesh Sheth, Proprietor of M/s. Naitik Enterprise F-35,36,37, Ravi Estate, Shanidev Temple Road, Dhobighat, Dudheshwar, Ahmedabad -380004.

Copy to:

- (i) The Additional Director, Directorate of Revenue Intelligence (DRI), Ahmedabad Zonal Unit Zonal Unit 15, Magnet Corporate Park, Off S.G. Highway, Near Sola Over Bridge, Thaltej, Ahmedabad-380054.
- (ii) The Assistant/Deputy Commissioner of Customs, EDI Custom House Mundra.
- (iii) Guard file/Office Copy.
- (iv) Notice Boad.