



सीमा शुल्क के प्रधान आयुक्त का कार्यालय
 सीमा शुल्क सदन, मुंद्रा, कच्छ, गुजरात
**OFFICE OF THE PRINCIPAL
 COMMISSIONER OF CUSTOMS**
**CUSTOMS HOUSE, MUNDRA, KUTCH,
 GUJARAT**
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A. File No.	:	GEN/ADJ/ADC/1384/2025-Adjn-O/o Pr Commr-Cus-Mundra
B. SCN No.	:	37/2025-26/ADC/ZDC/ADJ/MCH
C. Issued by	:	Zala Dipakbhai Chimanbhai, Additional Commissioner of Customs, Customs House, AP & SEZ, Mundra.
D. Noticee(s) / Party / Importer	:	M/s Tirupati Coal Company
E. DIN	:	20250671MO0000888AD3

**SHOW CUASE NOTICE UNDER
 (UNDER SECTION 124 OF THE CUSTOMS ACT, 1962)**

Whereas it appears that: -

- Specific intelligence gathered by the Directorate of Revenue Intelligence, Gandhidham Regional Unit (hereinafter also referred to as "the DRI") indicated that **M/s Tirupati Coal Company** (IEC: AOLPP6229F, Proprietor: Shri Ishwarbhai Ramjibhai Patel), having address as '14, Maruti Avenue Complex, Opp. Sabar Dairy, Talod Road, Himatnagar, District-Sabarkantha, Gujarat-383001', (hereinafter also referred to as "the importer") is engaged in import of 'Colour Coated Aluminium Coils' at Mundra Port from China and indulged in evasion of Anti-dumping duty by way of mis-declaration.
- Acting upon the aforesaid intelligence, the import consignments covered under Bill of Entry No. 4222955 dated 28.06.2024 (**RUD No. 1**) filed at Mundra Port covered under Container GAOU6408238 wherein goods were declared as 'Color Coated Aluminium Coils of various sizes' was put on

hold by DRI for examination thereof. The details of the import consignment are as follows:

Table-I

Bill of Lading No.	FGSH2405000271 dated 04.06.2024
Shipper	M/s Zhejiang Tianzhiwang Advanced Materialtek Co. Ltd., No. 1 West Jingsi Road, Development Zone Changxing Country, Zhejiang, China-313100
Importer & IEC	M/s. Tirupati Coal Company, 14, Maruti Avenue Complex, Opp. Sabar Dairy, Talod Road, Himatnagar, District- Sabarkantha, Gujarat-383001 IEC: AOLPP6229F
Description of Goods as per Bill of Entry	<ul style="list-style-type: none"> • Color Coated Aluminum Coils (Size: 0.06*1240MM)-7103 Kg • Color Coated Aluminum Coils (Size: 0.06*1240MM)-6928 Kg • Color Coated Aluminum Coils (Size: 0.08*1240MM)-2583 Kg • Color Coated Aluminum Coils (Size: 0.018*1240MM)-3032 Kg • Color Coated Aluminum Coils (Size: 0.018*1240MM)-2047 Kg • Color Coated Aluminum Coils (Size: 0.018*1240MM)-1879 Kg • Color Coated Aluminum Coils (Size: 0.018*1240MM)-1908 Kg

3. The examination of the goods covered under Bill of Entry No. 4222955 dated 28.06.2024 was conducted under panchnama dated 10.07.2024 at M/s Saurashtra Freight Pvt. Ltd., CFS at Mundra Port (**RUD No. 2**) by the officers of DRI. Representative samples from the above consignment were drawn during examination under panchnama dated 10.07.2024. Apart from the above consignment, one more consignment covered under Bill of Entry No. 4222382 dated 28.06.2024 was put on hold by DRI which was later given NOC for release by DRI after examination for which discussion has not been made in this present SCN.

4. The representative samples pertaining to Bill of Entry No. 4222955 dated 28.06.2024 were sent to the Customs House Laboratory for necessary testing thereof under Test Memos No. 193/2024 to 211/2024. In response,

the Custom House Laboratory, Custom House Kandla provided the Test Reports of the representative samples of the subject import goods to the DRI vide letter dated 11.09.2024 covering all test reports (**RUD No. 3**). It was observed that in case of test reports of test Memo no. 202/2024, 204/2024, 208/2024, 209/2024, 210/2024 and 211/2024, the average thickness has been observed as more than 0.08 mm and brief details of these Test Reports are as under:

Sr. No.	Test Memo No.	Sample Marked	Average thickness as per report of Chemical Examiner CH Lab, Kandla (in mm)	Weight in Kgs as per Panchnama dated
1	202/2024	J1-1	0.09	2583
2	204/2024	L1-1	0.09	2351
3	208/2024	P1-1	0.083	2366
4	209/2024	P2-1	0.093	
5	210/2024	Q1-1	0.09	2281
6	211/2024	Q2-1	0.11	
Total (in Kgs)				9581

5. During the investigation Statement of Shri Hiteshkumar Popatbhai Patel, Authorized Representative of M/s Tirupati Coal Company was recorded on 22.10.2024 under the Customs Act, 1962 (**RUD No. 4**), wherein he interalia, stated that-

- i. On being asked about the details of his firm M/s Tirupati Coal Company he stated that the firm was established in 2012 and engaged in trading of Aluminium Coils and Scrap. He further mentioned that his firm was mainly involved in import only and had been importing Aluminium Coils since year 2020.
- ii. When presented with reports received from the Custom House Laboratory, Kandla, he acknowledged that in case of Test Memo No.

202/2024, 204/2024, 208/2024, 209/2024, 210/2024 and 211/2024, the average thickness (in mm) of the Aluminium Coils was found to be greater than 0.08.

- iii. Upon being questioned about incorrect declaration made in Bill of Entry and packing list he stated that the discrepancy happened due to mistake from the supplier end. He further accepted the reports and denied for re-testing.
- iv. He further affirmed that he was aware of the Anti-dumping Notification No. 68/2021 and acknowledged that 449 USD/MTS of Anti-Dumping Duty would be applicable if the thickness of aluminium coils was found to be above 0.08mm.
- v. He accepted the liability and ready to pay differential duty along with applicable interest and penalty for the Aluminium Foils that fall under the purview of Anti-Dumping Duty.

6. As per Notification No. 68/2021-Customs (ADD) dated 6th December, 2021, the Govt. of India through CBIC has fixed the Tariff Value for import of Flat Rolled Products of Aluminium classified under HS Code 7606, 7607 as 449 US Dollar per Metric Ton. The said Notification indicated that the import of Flat Rolled Products of Aluminium whose thickness more than 80 microns (0.08mm) attracts 449 USD/MTS of Anti-Dumping Duty. The Notification No. 68/2021-Customs (ADD) dated 6th December, 2021 is reproduced below:

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

GOVERNMENT OF INDIA
MINISTRY OF FINANCE
(DEPARTMENT OF REVENUE)

Notification No. 68/2021-Customs (ADD)

New Delhi, the 6th December, 2021

G.S.R. ---(E).- Whereas in the matter of 'Certain Flat Rolled Products of Aluminium' (hereinafter referred to as the subject goods) falling under chapter heading 7606 or 7607 of the First Schedule to the Customs Tariff Act, 1975 (51 of 1975) (hereinafter referred to as the Customs Tariff Act), originating in, or exported from People's Republic of China (hereinafter referred to as the subject country), and imported into India, the designated authority in its final findings *vide* notification number 6/27/2020-DGTR, dated the 7th September, 2021, published in the Gazette of India, Extraordinary, Part I, Section 1, dated the 7th September, 2021, has come to the conclusion that the-

- (i) the dumping margin for the subject goods from the subject country is positive and significant;
- (ii) domestic industry has suffered material injury and the injury margin is positive;
- (iii) the material injury suffered by the domestic industry has been caused by the dumped imports,

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

Now, therefore, in exercise of the powers conferred by sub-sections (1) and (5) of section 9A of the Customs Tariff Act, read with rules 18 and 20 of the Customs Tariff (Identification, Assessment and Collection of Anti-dumping Duty on Dumped Articles and for Determination of Injury) Rules, 1995, the Central Government, after considering the aforesaid final findings of the designated authority, hereby imposes on the subject goods, the description of which is specified in column (3) of the Table below, falling under heading of the First Schedule to the Customs Tariff Act as specified in the corresponding entry in column (2), originating in the country as specified in the corresponding entry in column (4), exported from the country as specified in the corresponding entry in column (5), produced by the producers as specified in the corresponding entry in column (6), and imported into India, an anti-dumping duty at the rate equal to the amount as specified in the corresponding entry in column (7), in the currency as specified in the corresponding entry in column (9) and as per unit of measurement as specified in the corresponding entry in column (8), of the said Table, namely:-

TABLE

SL. No.	Heading	Description*	Country of origin	Country of export	Producer	Amount	Unit	Currency
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
1.	7606, 7607	Flat Rolled Products of Aluminium	People's Republic of China	Any country including People's Republic of China	Jiangsu Dingsheng New Materials Joint-Stock Co., Ltd.	65	MT	US Dollar
2.	7606, 7607	Flat Rolled Products of Aluminium	People's Republic of China	Any country including People's Republic of China	Inner Mongolia Liansheng New Energy Material Co., Ltd.	65	MT	US Dollar
3.	7606, 7607	Flat Rolled Products of Aluminium	People's Republic of China	Any country including People's Republic of China	Arconic (Kunshan) Aluminum Products Co., Ltd.	NIL	MT	US Dollar
4.	7606, 7607	Flat Rolled Products of Aluminium	People's Republic of China	Any country including People's Republic of China	Granges Aluminium (Shanghai) Ltd.	NIL	MT	US Dollar
5.	7606, 7607	Flat Rolled Products of Aluminium	People's Republic of China	Any country including People's Republic of China	Any producer other than at serial number 1, 2, 3 & 4	449	MT	US Dollar
6.	7606, 7607	Flat Rolled Products of Aluminium	Any country other than People's Republic of China	People's Republic of China	Any producer	449	MT	US Dollar

*The following products are excluded from the scope of the subject goods:

- i. Can-body Stock – also includes Can End Stock (CES) used to make aluminium cans
- ii. Aluminium Foil up to 80 microns.

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

7. Seizure:

During the investigation, it was observed that out of total 25.480 MTs of imported goods i.e. 'Color Coated Aluminium Coils of various thickness', 9.581 MTs of Aluminium Coils was found mid-declared and was having thickness more than 0.08 mm and the same has been declared less than original thickness of goods to avoid applicable Anti-Dumping Duty on imported goods as per Notification No. 68/2021-Customs (ADD) dated 6th December, 2021.

Thus, it appeared that the goods imported under Bill of Entry No. 4222955 dated 28.06.2024 have been mis-declared. Therefore, there being a reasonable belief that the said goods i.e. **9.581 MTs** of Aluminium Coils are liable for confiscation under the provisions of Section 111 of the Customs Act and the other remaining **15.899 MTs** are liable for confiscation

under the provisions of Section 119 of the Customs Act, 1962, the same were placed under seizure under Section 110 of the Customs Act, 1962 vide Seizure Memo dated 27.11.2024 (**RUD No. 5**).

8.1 Re-testing of samples-

It was observed that for some of the coils, the average thickness was given as 0.08 mm. It was decided by the competent authority to re-test the samples at CRCL, New Delhi whose thickness was provided exactly as 0.08 mm by Custom House Laboratory, Kandla. CRCL, New Delhi vide Re-Test Report dated 12.02.2025 (**RUD No. 6**) provided results for samples for which thickness was found below 0.08 mm i.e. not under purview of Notification No. 68/2021-Customs (ADD) dated 6th December, 2021.

8.2 Extension under Section 110(2) of the Customs Act, 1962 –

Since the investigation could not be completed within 6 months, the competent authority i.e. the Pr. Commissioner of Customs, Mundra Customs granted extension of further 6 months in the matter i.e. upto 03.07.2025, vide letter dated 02.01.2025 (**RUD No. 7**).

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

9.1 Intelligence gathered by DRI indicated that M/s Tirupati Coal Company (IEC: AOLPP6229F, Proprietor: Shri Ishwarbhai Ramjibhai Patel), having address as '14, Maruti Avenue Complex, Opp. Sabar Dairy, Talod Road, Himatnagar, District- Sabarkantha, Gujarat-383001', has imported 'Colour Coated Aluminium Coils' and the thickness of colour coated aluminium foils is mis-declared and the same has been declared less than original thickness of goods to avoid applicable Anti-Dumping Duty on imported goods as per Notification No. 68/2021-Customs (ADD) dated 6th December, 2021. The flat rolled product of aluminium from China attract ADD@USD 449/MT in respect of aluminium foils having thickness above 80 microns (0.08mm).

9.2 Further, during recording of the statement of Shri Hiteshkumar Popatbhai Patel, Authorized Representative of M/s Tirupati Coal Company under Section 108 of the Customs Act, 1962 on 22.10.2024, upon being presented the test report of Test Memo no. No. 202/2024, 204/2024, 208/2024, 209/2024, 210/2024 and 211/2024 received from the Custom House Laboratory, Kandla, he accepted the Test Report of the said Test

memo wherein the average thickness was found to be greater than 0.08 mm and ready to pay the differential duty along with interest and penalty.

9.3 From the investigation carried out by the DRI, it was revealed that the imported goods covered under Bill of Entry No. 4222955 dated 28.06.2024 filed at Mundra, were misdeclared by M/s. Tirupati Coal Company to evade applicable Anti-Dumping Duty. The importer's authorized representative, Shri Hiteshkumar Popatbhai Patel, admitted to the findings but attributed the misdeclaration to the supplier's error.

9.4 During investigation it was revealed that **9.581 MTs** of Aluminium Coils having thickness above 80 microns (0.08mm) which attracts anti-dumping duty (USD 449/MT) as per Notification No 68/2021-Customs (ADD) dated 6th December, 2021 comes to **USD 4301.87** or Total Rs. **3,62,648/-** (considering USD exchange rate of Rs. 84.30 as on date of Bill of Entry filing) (Rs. Three Lakhs Sixty-Two Thousand Six Hundred Forty-Eight only). It therefore appears that the said 'Color Coated Aluminium Coils' i.e. 9.581 MTs were found to be mis-declared. Accordingly, the subject said goods i.e. **9.581 MTs** of 'Color Coated Aluminium Coils' valued as **Rs. 27,29,165/-** (calculated on pro-rata basis) appear to be liable to confiscation under Section 111 (f) and 111(m) of the Customs Act, 1962 and the other remaining **15.899 MTs** 'Color Coated Aluminium Coils' valued as **Rs. 45,28,858/-** (calculated on pro-rata basis) are liable for confiscation under the provisions of Section 119 of the Customs Act, 1962

10. Relevant Legal provisions:

Section 111. Confiscation of improperly imported goods, etc. –

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

....

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

.....

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

Section 119. Confiscation of goods used for concealing smuggled goods. -

Any goods used for concealing smuggled goods shall also be liable to confiscation

11. Role and Culpability of M/s. Tirupati Coal Company (Proprietor Shri Ishwarbhai Ramjibhai Patel), involved into evasion of Anti Dumping Duty by way of mis-declaration:

M/s. Tirupati Coal Company, having address as '14, Maruti Avenue Complex, Opp. Sabar Dairy, Talod Road, Himatnagar, District-Sabarkantha, Gujarat-383001' imported a consignment from China under Bill of Entry No. 4222955 dated 28.06.2024 consisting of total 01 Container of declared import cargo as 'Color Coated Aluminum Coils of various sizes'. Whereas, it emerges during investigation that, M/s. Tirupati Coal Company were importing the subject goods since long and were very well aware about the provisions relating to Anti-Dumping Duty. From the facts and evidences as discussed in the forgoing paras that, M/s. Tirupati Coal Company, Gujarat indulged in mis-declaration of import goods and tried to evade applicable Anti-dumping duty in 01 consignment covered under Bill of Entry 4222955 dated 28.06.2024. Further, from the facts and evidences discussed above, it emerged that in order to evade the applicable Customs duty M/s. Tirupati Coal Company in connivance with the supplier knowingly mis-declared the value of the goods imported from China. Hence, in terms of Section 111 (f) and 111(m) they have rendered the subject goods liable to confiscation. The importer/any person, who, in relation to any goods, does or omits to do any act which act or omission would render such goods liable to confiscation under section 111, or abets the doing or omission of such an act, is liable to penalty under Section 112 (a) of the Customs Act, 1962. In terms of Section 112(b) of Customs Act, 1962, any person acquiring possession of or is in any way concerned in carrying, removing, depositing, harboring, 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, is also liable to penalty. Further, it has been revealed that M/s. Tirupati Coal Company, in collusion with the overseas supplier, deliberately used forged invoices in the course of customs clearance, thereby wilfully suppressing the correct description of the goods. The act of knowingly using false and incorrect documents attracts the provisions of Section 114AA of the Customs Act, 1962. The omission and commission on the part of M/s. Tirupati Coal Company who were knowingly

concerned in mis-declaration in the import documents have rendered themselves liable to penalty under **Section 112 (a), Section 112(b) and Section 114AA** of the Customs Act, 1962.

12. Now, therefore, **M/s Tirupati Coal Company (IEC: AOLPP6229F, Proprietor: Shri Ishwarbhai Ramjibhai Patel)**, having address as '14, Maruti Avenue Complex, Opp. Sabar Dairy, Talod Road, Himatnagar, District- Sabarkantha, Gujarat-383001', are hereby called upon to show cause in writing to the **Additional Commissioner of Customs, Customs House, Mundra** having office situated at office of the Pr. Commissioner of Customs, 5B, Port User Building, Adani Ports & SEZ, Mundra, Kutch, Gujarat – 370421 within 30 (thirty) days from the date of receipt of the notice, as to why:

- a. The **9.581 MTs** of 'Color Coated Aluminium Coils' covered under Bill of Entry No. 4222955 dated 28.06.2024 should not be assessed with applicable 'Anti-Dumping Duty' covered under Notification No. 68/2021-Customs (ADD) dated 6th December, 2021.
- b. the mis-declared goods i.e. **9.581 MTs** of 'Color Coated Aluminium Coils' covered under Bill of Entry No. 4222955 dated 28.06.2024 valued at Rs. 27,29,165/- should not be held liable for confiscation under Section 111(f) and 111(m) of the Customs Act, 1962.
- c. the remaining goods i.e. **15.899 MTs** valued at Rs. 45,28,858/- covered under Bill of Entry No. 4222955 dated 28.06.2024 should not be held liable for confiscation under Section 119 of the Customs Act, 1962.
- d. Penalty should not be imposed upon them under Section 112(a), 112(b) and 114 AA of the Customs Act, 1962, separately.

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

14. If no cause is shown by them against the action proposed to be taken within 30 days of receipt of this notice or if they do not appear before the adjudicating authority when the case is posted for hearing, the case would be liable to be adjudicated on the basis of evidences on records.

15. This Show Cause Notice is issued without prejudice to any other actions that may be taken against the persons involved in the subject case, under the provisions of the Customs Act, 1962 or any other Allied Acts for the time being in force.

16. The documents as listed at **Annexure-R** are relied upon and scanned copies of all relied upon documents are enclosed with this show cause notice.

(Zala Dipakbhai Chimanbhai)
Additional Commissioner,
Custom House, Mundra.

F.No. GEN/ADJ/ADC/1384/2025-Adjn-O/o Pr. Commr- Cus-Mundra

To,

1. M/s Tirupati Coal Company
(Proprietor: Shri Ishwarbhai Ramjibhai Patel),
‘14, Maruti Avenue Complex,
Opp. Sabar Dairy, Talod Road,
Himatnagar, District- Sabarkantha, Gujarat-383001’,
(import.tirupaticoal@gmail.com, import.tcc1707@gmail.com)

Copy to:

- 1) The Additional Director General, DRI, Ahmedabad
- 2) The Additional Director, Directorate of Revenue Intelligence, Regional Unit, Gandhidham (Kutch).
- 3) The Assistant Commissioner, EDI, Customs Mundra (For uploading on Mundra Customs Website)

Annexure-R

List of RUDs to the Investigation Report in respect of M/s. Tirupati Coal Company 14, Maruti Avenue Complex, Opp. Sabar Dairy, Talod Road, Himatnagar, District- Sabarkantha, Gujarat-383001

RUD NO.	NAME OF THE DOCUMENTS	PAGE
1	Bill of Entry No. 4222955 dated 28.06.2024	13
2	Panchnama dated 10.07.2024 drawn at M/s Saurashtra Freight Pvt. Ltd., CFS at Mundra Port	8
3	Test Reports for Test Memos No. 193/2024 to 211/2024 received from Customs House Laboratory.	39
4	Statement of Shri Hiteshkumar Popatbhai Patel, Authorized Representative of M/s Tirupati Coal Company recorded on 22.10.2024 under the Customs Act, 1962	4
5	Seizure Memo dated 27.11.2024	2
6	Re-Test Report dated 12.02.2025 of CRCL, New Delhi	1
7	Letter dated 02.01.2025 regarding extension of issuance of SCN	1