

	<p>सीमा शुल्क के प्रधान आयुक्त का कार्यालय सीमा शुल्क सदन, मुंद्रा, कच्छ, गुजरात <b>OFFICE OF THE PRINCIPAL COMMISSIONER OF CUSTOMS CUSTOMS HOUSE, MUNDRA, KUTCH, GUJARAT</b> <b><u>Phone No.02838- 271165/66/67/68</u></b> <b><u>FAX.No.02838-271169/62,</u></b> <b><u>Email-adj-mundra@gov.in</u></b></p>	
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<b>A</b>	<b>FILE NO./फाइल संख्या</b>	GEN/ADJ/ADC/2010/2025-Adjn
<b>B</b>	<b>OIO NO./आदेश संख्या</b>	MCH/ZDC/ADC/362/2025-26
<b>C</b>	<b>PASSED BY/जारीकर्ता</b>	<b>DIPAK ZALA, ADDITIONAL COMMISSIONER, CUSTOM HOUSE, MUNDRA</b>
<b>D</b>	<b>DATE OF ORDER/आदेश की तारीख</b>	26.11.2025
<b>E</b>	<b>DATE OF ISSUE/जारी करने की तिथि</b>	26.11.2025
<b>F</b>	<b>SCN No. &amp; Date/कारण बताओ</b> नोटिस क्रमांक	SCN Waived as per Importer's request
<b>G</b>	<b>NOTICEE/IMPORTER</b> नोटिसकर्ता/पार्टी/आयातक	<b>PARTY/</b> <b>M/s. S R Polyvinyl Limited (IEC: 0510041850)</b>
<b>H</b>	<b>DIN/दस्तावेज पहचान संख्या</b>	20251171MO000000FBCB

1. यह 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 आदेश से असंतुष्ट है तो वह सीमाशुल्क अपील नियमावली 1982 के नियम 3 के साथ पठित सीमाशुल्क अधिनियम 1962 की धारा 128 A के अंतर्गत प्रपत्र सीए- 1 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 128A of Customs Act, 1962 read with Rule 3 of the Customs (Appeals) Rules, 1982 in quadruplicate in Form C. A. -1 to:

“सीमाशुल्क आयुक्त) अपील,

चौथी मंजिल, हुडको बिल्डिंग, ईश्वरभुवन रोड,

नवरंगपुरा, अहमदाबाद 380 009”

**“THE COMMISSIONER OF CUSTOMS (APPEALS), MUNDRA  
HAVING HIS OFFICE AT 4<sup>TH</sup> FLOOR, HUDCO BUILDING, ISHWAR BHUVAN  
ROAD,  
NAVRANGPURA, AHMEDABAD-380 009.”**

3. उक्त अपील यह आदेश भेजने की दिनांक से 60 दिन के भीतर दाखिल की जानी चाहिए।

Appeal shall be filed within sixty days from the date of communication of this order.

4. उक्त अपील के पर न्यायालय शुल्क अधिनियम के तहत 5 -/रुपए का टिकट लगा होना चाहिए और इसके साथ निम्नलिखित अवश्य संलग्न किया जाए-

Appeal should be accompanied by a fee of Rs. 5/- under Court Fee Act it must be accompanied by –

- i. उक्त अपील की एक प्रति और A copy of the appeal, and
- ii. इस आदेश की यह प्रति अथवा कोई अन्य प्रति जिस पर अनुसूची 1-के अनुसार न्यायालय शुल्क अधिनियम 1870-के मद सं० 6-में निर्धारित 5 -/रुपये का न्यायालय शुल्क टिकट अवश्य लगा होना चाहिए।

This copy of the order or any other copy of this order, which must bear a Court Fee Stamp of Rs. 5/- (Rupees Five only) as prescribed under Schedule – I, Item 6 of the Court Fees Act, 1870.

5. अपील ज्ञापन के साथ ड्यूटी / ब्याज / दण्ड / जुर्माना आदि के भुगतान का प्रमाण संलग्न किया जाना चाहिये।

Proof of payment of duty / interest / fine / penalty etc. should be attached with the appeal memo.

6. अपील प्रस्तुत करते समय, सीमाशुल्क) अपील (नियम, 1982 और सीमाशुल्क अधिनियम, 1962 के अन्य सभी प्रावधानों के तहत सभी मामलों का पालन किया जाना चाहिए।

While submitting the appeal, the Customs (Appeals) Rules, 1982 and other provisions of the Customs Act, 1962 should be adhered to in all respects.

7. इस आदेश के विरुद्ध अपील हेतु जहां शुल्क या शुल्क और जुर्माना विवाद में हो, अथवा दण्ड में, जहां केवल जुर्माना विवाद में हो, Commissioner (A) के समक्ष मांग शुल्क का 7.5 % भुगतान करना होगा।

An appeal against this order shall lie before the Commissioner (A) 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**

**M/s. S R Polyvinyl Limited**, Limited (IEC: 0510041850), Plot No-131, Dhrub Gidc, Mundra, Kachch, Gujrat 370421 (*hereinafter also referred to as "importer"*) engaged in import of "PVC PASTE RESIN PR-F" and "KANE VINYL PVC PASTE RESIN PSH-31" from Mundra Port.

2. Whereas, specific intelligence gathered by the officers of Directorate of Revenue Intelligence, Kolkata Zonal unit (*hereinafter also referred to as "DRI" or "DRI Kolkata"*) indicated that M/s. S R Polyvinyl Limited had imported goods with description "PVC PASTE RESIN PR-F" and "KANE VINYL PVC PASTE RESIN PSH-31" without payment of anti-dumping duty levied vide Notification 09/2024-Customs (ADD) dated 13.06.2024.

3. The importer had imported "PVC PASTE RESIN PR-F" and "KANE VINYL

PVC PASTE RESIN PSH-31” vide Bills of Entry with following details:

Sl.	BoE	DATE	DESCRIPTION	COO / COE	CTH	VALUE ₹	N. Wt.
1	4059731	18-06-2024	PVC PASTE RESIN PR-F	TW	39041010	63,22,500	75 MT
2	4027895	16-06-2024	KANE VINYL PVC PASTE RESIN PSH-31	MY	39041010	44,06,783	100 MT

4. The relevant portion of Notification **09/2024-Customs (ADD) dated 13.06.2024** regarding the provisions of the imposition of anti-dumping duty in the following manner:

Sl. No.	Tariff item	Description of goods	Country of origin	Country of exports	Producer	Duty amount	Unit	Currency
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8.	39041010 39041020 39041090 39042100 39042200 39043010 39043090 39049000 39044000 39049090	'Poly Vinyl Chloride Paste Resin', also known as Emulsion PVC Resin	<b>Malaysia</b>	Any country including Malaysia	Kaneka Paste Polymers Sdn. Bhd.	<b>317</b>	<b>Metric Tonne</b>	<b>US\$</b>
11.	do	'Poly Vinyl Chloride Paste Resin', also known as Emulsion PVC Resin	<b>Taiwan</b>	Any country including Taiwan	Formosa Plastics Corporation	<b>118</b>	<b>Metric Tonne</b>	<b>US\$</b>
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5. The importer, upon import of the impugned consignment containing goods namely “PVC PASTE RESIN PR-F” and “KANE VINYL PVC PASTE RESIN PSH-31” had not paid the applicable antidumping duty levied vide Notification 09/2024-Customs (ADD) dated 13.06.2024 as mentioned above.

6. During the course of investigation, letters dated 01.10.2024 and 04.10.2024 were issued to importer regarding the payment of any additional duty after the out of Charge of subject goods. The importer vide letter dated 03.10.2024 informed that they acknowledged the anti-dumping duty was imposed on PVC Paste resins falling under tariff entry 39041010 vide Notification 09/2024-Customs (ADD) dated 13.06.2024 in respect of the instant consignment and the said notification was not updated on the ICEGATE at the

time of filing of these Bills of Entry. Further, the importer had also informed that they are pursuing the matter with the respective port authorities to assess ADD imposed vide Notification 09/2024-Customs (ADD) dated 13.06.2024 along with incidental IGST on the subject Bills of Entry mentioned above.

Further, the importer vide letter dated 08.10.2024 informed that the subject Bills of Entry have been re-assessed and the incidental duties had been deposited by them along with interest. The details of payment of the applicable duties along with interest is reproduced below:

**Table-A**

<b>B/E No. 4059731 dated 18.06.2024</b>						
	BCD	SWS	IGST	ADD	Interest	Total
Assessed	4,74,187	47,418	12,31,939.12	0	0	17,53,544.12
Re assessed	4,74,187	47,418	13,66,229	7,46,055	34,731	26,68,620
Paid through Challan no. 2051342536			1,34,289.88	7,46,055	34,731	9,15,076

**Table-B**

<b>B/E No. 4027895 dated 16.06.2024</b>						
	BCD	SWS	IGST	ADD	Interest	Total
Assessed	4,40,678.20	44,067.80	16,73,696	0	0	21,58,442
Re assessed	4,40,678.20	44,067.80	21,54,711	26,72,310	1,24,405	54,36,172
Paid through Challan no. 2051342529			4,81,015	26,72,310	1,24,405	32,77,731

7. Further, letter dated 02.05.2025 issued to importer inquiring, *inter alia*, about:

- Details of goods
- End use of goods
- Reason for non-payment of anti-dumping duty at the time of filing of BoE/clearance

8. The importer vide letter dated 06.05.2025, *inter alia*, submitted that:

- Vide Bill of Entry No. 4027895 dated 16.06.2024, they have imported "KANE VINYL PVC PASTE RESIN PSH-31" falling under CTH 39041010 from Kaneka Paste Polymers SDN BHD, Malaysia. The said goods have been imported by them for trading purposes.
- Vide Bill of Entry No. 4059731 dated 18.06.2024 they have imported "PVC PASTE RESIN PR-F" falling under CTH 39041010 from Formosa Plastics Corporation, Taipei, Taiwan. The said goods have been imported by them for trading purposes.
- Vide Notification No. 09/2024-CUS (ADD) dated 13.06.2024, provisional Anti-Dumping Duty was imposed on PVC Paste Resin falling under tariff entry 39041010. The said notification was not updated on the ICEGATE / EDI Portal and at the time of filing these BEs the provisional anti dumping duty was not assessed on the subject

BEs. They pursued the matter with port authorities and the provisional ADD imposed vide notification 09/2024-Cus ADD was paid.

- The amount of ₹32,77,730.00 was deposited by them which included the Provisional Anti Duping Duty along with interest and applicable IGST for BoE 4027895 dated 16.06.2024 as per Table-B mentioned above. A request was made before the port authorities to finally assess the said Bill of Entry and the said BE was reassessed on 05.10.2024.
- The amount of ₹9,15,075.88 was deposited by them which included the Provisional Anti Duping Duty along with interest and applicable IGST for BoE 4059731 dated 18.06.2024 as per Table-A mentioned above. Thereafter a request was made before the port authorities to finally assess the said Bill of Entry and the said BE was reassessed on 05.10.2024.
- Vide letter dated 08.10.2024 they have already intimated DRI KZU office about the fact of payment of provisional ADD along with interest and copy of reassessed assessed BEs were also shared. The differential duty (anti-dumping) liability is found to be as below:

BOE No.	Date	Qty (MT)	ADD Rate (USD/MT)	Exchange Rate	ADD (₹)	IGST 18%	Total Duty (Excl. Interest)
4027895	16.06.2024	100	317	₹ 84.3	26,72,310	4,81,015.80	₹ 31,53,325.80
4059731	18.06.2024	75	118	₹ 84.3	7,46,055	1,34,289.90	₹ 8,80,344.90

9 . During the course of investigation, the importer has informed that they have paid the applicable liability in the following manner:

BOE No. & Date	ADD Paid	IGST on ADD (₹)	Interest Paid (₹)
4027895/16.06.2024	26,72,310	4,81,015	1,24,405
4059731/18.06.2024	7,46,055	1,34,289.88	34,731

10. In terms of Section 28 *ibid*, if the person has paid the short-levied duty along with interest and inform the proper officer of such payment in writing, who, on receipt of such information, shall not serve any notice in those cases where the duty was short-levied for any reason other than the reasons of collusion or any wilful mis-statement or suppression of facts.

In the instant case, no element of collusion and/or suppression of facts and/or wilful mis-statement etc. was observed on the part of the importer, and importer had informed about payment of the entire amount of duty along with appropriate amount of interest, therefore, there are no grounds for invoking Section 28(4) of Customs Act, 1962.

11. M/s. S R Polyvinyl Limited submitted that they paid the antidumping duty, IGST along with interest amounting to a total of Rs.32,77,730/- for Bill of Entry no. 4027895 dated 16.06.2024 and Rs. 9,15,075.88/- for Bill of Entry

no. 4059731 dated 18.06.2024.

### **DISCUSSION AND FINDINGS**

12. I have carefully gone through the facts of the case and documents placed before me. I find that importer has imported goods with description "PVC PASTE RESIN PR-F" and "KANE VINYL PVC PASTE RESIN PSH-31" under CTH 39041010 vide Bills of Entry No. 4059731 dated 18.06.2024 and B/E no. 4027895 dated 16.06.2024 respectively and had not paid the antidumping duty imposed vide Notification 09/2024-Customs (ADD) dated 13.06.2024.

I find that goods imported vide B/E no. 4059731 dated 18.06.2024 and 4027895 dated 16.06.2024 attract ADD as per sr. no. 08 and 11 of Notification 09/2024-Customs (ADD) dated 13.06.2024, wherein antidumping duty was imposed on 'Poly Vinyl Chloride Paste Resin', also known as Emulsion PVC Resin imported from Malaysia and Taiwan at specified rates in the said notification.

13. From the investigation carried out, I find that the importer vide letters dated 08.10.2024 and 06.05.2025 had informed that:

(i) They acknowledged the anti-dumping duty was imposed on PVC Paste resins falling under tariff entry 39041010 vide Notification 09/2024-Customs (ADD) dated 13.06.2024.

(ii) The antidumping duty imposed on PVC Paste Resin falling under tariff entry 39041010 vide Notification No. 09/2024-CUS (ADD) dated 13.06.2024 was not updated on the ICEGATE / EDI Portal at the time of filing these Bills of Entry.

(iii) The antidumping duty along with applicable IGST and Interest of ₹32,77,730.00 was paid for B/E no. 4027895 dated 16.06.2024 and ₹9,15,075.88 was paid for B/E no. 4059731 dated 18.06.2024. The above said Bills of Entry was re-assessed on 05.10.2024.

14. I find that importer had voluntarily paid the antidumping duty, IGST along with interest amounting to a total of Rs. 32,77,730/- (ADD-Rs. 26,72,310/-, IGST-Rs.4,81,015/-, Interest-Rs.1,24,405/-) for Bill of Entry no. 4027895 dated 16.06.2024 and paid Rs. 9,15,075.88/- (ADD-Rs.7,46,055/-, IGST-Rs. 1,34,290/- & Interest- Rs. 34,731/-) for Bill of Entry no. 4059731 dated 18.06.2024.

15. **Section 28 of the Customs Act, 1962** is reproduced below –

***Recovery of duties not levied or not paid or short levied or short paid or erroneously refunded***

*(1) Where any duty has not been levied or not paid or short - levied or short - paid or erroneously refunded, or any interest payable has not been paid, part - paid or erroneously refunded, for any reason other than the reasons of collusion or any wilful mis - statement or suppression of facts, -*

*(a) the proper officer shall, within two years from the relevant date, serve notice on the person chargeable with the duty or interest which has not been so levied or paid or which has been 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: Provided that before issuing notice, the proper officer shall hold pre - notice consultation with the person chargeable with duty or interest in such manner as may be prescribed;*

*(b) the person chargeable with the duty or interest, may pay before service of notice under clause (a) on the basis of, -*

*(i) his own ascertainment of such duty; or*

*(ii) the duty ascertained by the proper officer, the amount of duty along with the interest payable thereon under section 28AA or the amount of interest which has not been so paid or part - paid. Provided that the proper officer shall not serve such show cause notice, where the amount involved is less than rupees one hundred.*

*(2) The person who has paid the duty along with interest or amount of interest under clause (b) of sub-section (1) shall inform the proper officer of such payment in writing, who, on receipt of such information, shall not serve any notice under clause (a) of that sub-section in respect of the duty or interest so paid or any penalty leviable under the provisions of this Act or the rules made there under in respect of such duty or interest:*

Thus, in terms of Section 28 *ibid*, if the person has paid the short-levied duty along with interest and inform the proper officer of such payment in writing, who, on receipt of such information, shall not serve any notice in those cases where the duty was short-levied for any reason other than the reason of collusion or any wilful mis-statement or suppression of facts, therefore, there are no ground for invoking Section 28(4) of Customs Act, 1962.

16. I find that importer had paid the entire differential duty liability along with applicable interest of Rs. 32,77,730/- for B/E no. 4027895 dated 16.06.2024 and Rs. 9,15,075.88/- for B/E no. 4059731 dated 18.06.2024 and the investigation against the importer merits consideration for closure in terms of Section 28(2) of the Customs Act, 1962.

17. In view of the above facts of the case and findings on record, I pass the following order:-

**ORDER**

In view of the above I order for conclusion of the proceedings in respect of this matter is hereby treated as concluded in terms of Section 28(2) of the Customs Act, 1962 without prejudice to any other actions that may be taken under the Customs Act, 1962.

**Zala                      Dipakbhai**  
**Chimanbhai**  
**ADDITIONAL COMMISSIONER**  
**ADC/JC-III-O/o                      Pr**  
**Commissioner-customs-mundra**

To,

M/s S R Polyvinyl Limited  
Plot No-131, Dhrub Gidc,  
Mundra, Kachch,  
Gujrat 370421

**Copy to:**

1. The Assistant Director, DRI, Zonal Unit, Kolkata. (Email: **drikzu@nic.in** )
2. The DC/AC of Customs, (RRA/TRC/EDI/Group-2), Mundra.
3. Guard File.



