

F. NO. CUS/APR/INV/724/2025-Gr 2(C-F) Date:26-11-2025
DRI F No. DRI/CI/ENQ/234/2025-O/o DD/AD-DRI-RU-Bhubaneshwar
Pr. (Gm) Mr.
Order No. 278(1)/2025-26/JC/Gr.II(C-F)/NS-1/CAC/JNCH
DIN: 20251178NW0000323377.

M/s Syngenta India Private Limited (IEC: 0300049781), Ankleshwar, Gujarat (hereinafter referred to as "the importer") had imported the goods described as "PRETILACHLOR TECH. (NUTRICHEM) 220 KG22N Pretilachlor Technical 95.00% CIR-342117/2024-Pretilachlor (Technical) (456)-14" under CTH 38089350 with assessable value amounting to Rs.1,35,54,899/- vide Bill of Entry No.3116242 dt.07.07.2025 filed at Jawaharlal Nehru Customs House (JNCH), Nhava Sheva.

2. An investigation was initiated by the Directorate of Revenue Intelligence (DRI), Hyderabad Zonal Unit, based on scrutiny of the said import. The investigation revealed that the goods were manufactured by Hangzhou Nutrichem Co. Ltd., China, and that Anti-Dumping Duty (ADD) was leviable at the rate of USD 1,976.2 per MT under Serial No. 4 of Notification No. 17/2025-Customs (ADD), DT. 19.06.2025.

3. It was observed that although the importer had correctly declared the goods and country of origin, they failed to discharge the applicable ADD liability. The short-paid ADD was quantified at Rs. 70,75,593/-, recoverable along with interest under Section 28 and Section 28AA of the Customs Act, 1962.

4. During the investigation, the importer, vide email dated 28.08.2025 and letter dated 25.08.2025, accepted the liability and voluntarily paid the differential ADD of Rs. 70,75,593/- along with interest of Rs. 69,787/-, totalling Rs. 71,45,380/-. Payment was made through ICEGATE e-Payment mechanism, vide challan no. 1956731485 dated 25.08.2025 in accordance with Circular No. 27/2024 dated 23.12.2024.

5. The investigation report records that the importer had correctly declared the description of goods and there was no mis-declaration, suppression of facts or wilful mis-statement. Thus, the circumstances required for

invoking the extended period under Section 28(4) of the Customs Act, 1962 are absent.

6. The relevant legal provisions of the Customs Act, 1962, applicable in the present case, are reproduced below:

Section 28(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 6[two years] from the relevant date, serve notice on the person chargeable with the duty or interest which has not been so levied 7[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: 8 [Provided that before issuing notice, the proper officer shall hold pre-notice consultation with the 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.

Section 28(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 thereunder in respect of such duty or interest: 1 [Provided that where notice under clause (a) of sub-section (1) has been served and the proper officer is of the opinion that the amount of duty along with interest payable thereon under section 28AA or the amount of interest, as the case may be, as specified in the notice, has been paid in full within thirty days from the date of receipt of the notice, no penalty shall be levied and the proceedings against such person or other persons to whom the said notice is served under clause (a) of sub-section (1) shall be deemed to be concluded.] Section 28AA: Provides for payment of interest on delayed payment of duty.*

Section 110AA: *Provides for closure of investigation/proceedings by the proper officer upon fulfilment of prescribed conditions, including verification of payment, in terms of Notification No. 26/2022-Customs (NT) dated 31.03.2022.*

7. On examination of the investigation report and verification of challan details submitted by the importer, I find that:

(a) The importer has voluntarily deposited the entire differential ADD of Rs. 70,75,593/- along with applicable interest of Rs. 69,787/- totalling **Rs.71,45,380/- (Rupees seventy-one lakhs forty-five thousand three hundred and eighty only)** before issuance of notice;

(b) The conditions prescribed under Section 28(2) read with Section 110AA have been complied with.

(c) The importer correctly described the goods in the Bill of Entry and there is no evidence of suppression, mis-statement or collusion.

(d) The extended period under Section 28(4) is not invocable in the facts of the case.

8. In view of the above findings and in terms of Section 28(2) of the Customs Act, 1962 read with Section 110AA, the proceedings in this matter are fit for closure. The differential ADD and interest deposited by the importer are hereby appropriated against the duty liability arising from the investigation.

9. Accordingly, the proceedings relating to non-payment of Anti-Dumping Duty on the subject Bill of Entry are hereby 'concluded'. This order is issued without prejudice to any other action that may be initiated under the Customs Act, 1962, wherever applicable.

Digitally signed by
Yashodhan Arvind Wanage
Date: 26-11-2025
18:58:43

(Yashodhan A. Wanage)
Pr. Commissioner of Customs,
Group II (C-F), NS-I, JNCH

To,
M/s. Syngenta India Private Limited (IEC: 0300049781)
155 I,GIDC Estate, Ankleshwar,
Gujrat, PIN-393002.

Copy to: -

- i. Additional Director, DRI, Hyderabad Zonal Unit, H.No.10-2-289/57/1 & 2, 'Suryavanshi Residency', II Cross Road, Shantinagar, Masab Tank, Hyderabad - 500 028
- ii. Assistant/Dy. Commissioner, CAC, JNCH, Nhava Sheva
- iii. Assistant/Dy. Commissioner, CRAC, JNCH, Nhava Sheva
- iv. Assistant/Dy. Commissioner, EDI, JNCH, Nhava Sheva
- v. Office Copy.