

	OFFICE OF THE COMMISSIONER OF CUSTOMS, NS-I
	सीमाशुल्कआयुक्तकार्यालय, एनएस-I
	CENTRALIZED ADJUDICATION CELL(NS-V), JAWAHARLAL
	NEHRU CUSTOM HOUSE,
	केंद्रीकृतअधिनिर्णयनप्रकोष्ठ, जवाहरलालनेहरूसीमाशुल्कभवन,
	NHAVA SHEVA, TALUKA-URAN, DIST- RAIGAD, MAHARASHTRA
	400707
	न्हावाशेवा, तालुका-उरण, जिला -रायगड, महाराष्ट्र- 400 707

DIN: 20251078NW0000222D68

Date of Order: 07.10.2025

Date of Issue: 08.10.2025

F.No. S/10-105/2024-25/Commr/NS-I/Gr. II(C-F)/NS-I/CAC/JNCH

SCN No. 1065/2024-25/Commr/Gr. 2(C-F)/CAC/JNCH dtd 10.09.2024

आदेशकीतिथि: 07.10.2025

जारीकिएजानेकीतिथि: 08.10.2025

Passed by: Shri Yashodhan Wanage

पारितकर्ता: श्री. यशोधन वनगे

Principal Commissioner of Customs (NS-I), JNCH, Nhava Sheva

प्रधान आयुक्त, सीमाशुल्क (एनएस-1), जेएनसीएच, न्हावाशेवा

Order No.: 221/2025-26 /Pr. Commr/NS-I /CAC /JNCH

आदेशसं. : 221/2025-26/प्र. आयुक्त/एनएस-1/ सीएसी/जेएनसीएच

Name of Party/Noticee: M/s Grasim Industries Ltd (IEC: 1188001353)

पक्षकार (पार्टी)/ नोटिसीकानाम: मेसर्स ग्रासिम इंडस्ट्रीज लिमिटेड (आईईसी: 1188001353)

ORDER-IN-ORIGINAL

मूलआदेश

1. The copy of this order in original is granted free of charge for the use of the person to whom it is issued.

1. इसआदेशकीमूलप्रतिलिपिलिपिसव्यक्तिकोनारीकीजातीहै, उसकेउपयोगकेलिएनिःशुल्कदीजातीहै।

2. Any Person aggrieved by this order can file an Appeal against this order to CESTAT, West Regional Bench, 34, P D Mello Road, Masjid (East), Mumbai - 400009 addressed to the Assistant Registrar of the said Tribunal under Section 129 A of the Customs Act, 1962.

2. इसआदेशसेव्यथितकोईभीव्यक्तिसीमाशुल्कअधिनियम१९६२कीधारा१२९(ए) (केतहतइसआदेशकेविरुद्धसीईएसटीएटी, पश्चिमीप्रादेशिकन्यायपीठ (वेस्टरीजनलबेंच), ३४, पी.डी.मेल्लोरोड, मस्जिद (पूर्व), मुंबई- ४००००९कोअपीलकरसकताहै,

जोउक्तअधिकरणकेसहायकरजिस्ट्रारकोसंबोधितहोगी।

3. Main points in relation to filing an appeal:-

3. अपीलदाखिलकरनेसंबंधीमुख्यमुद्दे:-

Form - Form No. CA3 in quadruplicate and four copies of the order appealed against (at least one of which should be certified copy).

फार्म - फार्म नं. सीए३, चारप्रतियोंमेंतथाउसआदेशकीचारप्रतियाँ, जिसकेखिलाफअपीलकीगयीहै

(इनचारप्रतियोंमेंसेकमसेकमएकप्रतिप्रमाणितहोनीचाहिए)।

Time Limit-Within 3 months from the date of communication of this order.

समयसीमा- इसआदेशकीसूचनाकीतारीखसे३महीनेकेभीतर

Fee- (a) Rs. One Thousand - Where amount of duty & interest demanded & penalty imposed is Rs. 5 Lakh or less.

फीस- (क) एक हजार रुपये—जहाँ माँगये शुल्क एवं व्याज की तथालगायी गयी शास्ति की रकम ५ लाख रुपये या उससे कम है।

(b) Rs. Five Thousand - Where amount of duty & Page 2 of 35
interest demanded & penalty imposed is more than Rs. 5 Lakh but not exceeding Rs. 50 lakh.

(ख) पाँच हजार रुपये— जहाँ माँगये शुल्क एवं व्याज की तथालगायी गयी शास्ति की रकम ५ लाख रुपये से अधिक परंतु ५० लाख रुपये से कम है।

(c) Rs. Ten Thousand - Where amount of duty & interest demanded & penalty imposed is more than Rs. 50 Lakh.

(ग) दस हजार रुपये—जहाँ माँगये शुल्क एवं व्याज की तथालगायी गयी शास्ति की रकम ५० लाख रुपये से अधिक है।

Mode of Payment - A crossed Bank draft, in favour of the Asstt. Registrar, CESTAT, Mumbai payable at Mumbai from a nationalized Bank.

भुगतान की रीति— क्रॉस बैंक ड्राफ्ट, जो राष्ट्रीयकृत बैंक द्वारा सहायक रजिस्ट्रार, सीईएसटीएटी, मुंबई के पक्ष में जारी किया गया हो तथामुंबई में देय हो।

General - For the provision of law & from as referred to above & other related matters, Customs Act, 1962, Customs (Appeal) Rules, 1982, Customs, Excise and Service Tax Appellate Tribunal (Procedure) Rules, 1982 may be referred.

सामान्य - विधिके उपबंधों के लिए तथा ऊपर यथासंदर्भित एवं अन्य संबंधित मामलों के लिए, सीमा शुल्क अधिनियम, १९९२, सीमा शुल्क (अपील) नियम, १९८२ सीमा शुल्क, उत्पादन शुल्क एवं सेवा कर अपील अधिकांश (प्रक्रिया) नियम, १९८२ का संदर्भ लिया जाएगा।

4. Any person desirous of appealing against this order shall, pending the appeal, deposit 7.5% of duty demanded or penalty levied therein and produce proof of such payment along with the appeal, failing which the appeal is liable to be rejected for non-compliance with the provisions of Section 129 of the Customs Act 1962.

5. इस आदेश के विरुद्ध अपील करने के लिए इच्छुक व्यक्ति अपील अनिवार्य रूप से तब तक उसमें माँगये शुल्क अथवा उद्घूहीत शास्ति का ७.५ %

जमा करेगा और ऐसे भुगतान का प्रमाण प्रस्तुत करेगा, ऐसा न किये जाने पर अपील सीमा शुल्क अधिनियम, १९९२ की धारा १२८ के उपबंधों की अनुपालना न किये जाने के लिए नामंजूर किये जाने की दायी होगी।

1. BRIEF FACTS OF THE CASE

1.1 The importer, M/s GRASIM INDUSTRIES LTD (IEC-1188001353) having office address at Unit Chemical Division, Plot No. 1, GIDC Vilayat Argama Vilayat Vagra Vilayat-392012 (hereinafter referred to as importer) had filed various Bills of Entry, details are tabulated in attached Annexure-A for the clearance of imported goods declared under CTH 38237090 through their Customs Brokers i.e. NIRANJAN SHIPPING AGENCY PVT.LTD. (AAACN1249DCH001), CEVA LOGISTICS INDIA PVT LTD (AABCT7326ACH019). The goods under subject Bills of Entry were imported by the importer under lower/Nil rate of ADD, subject to certain conditions as mentioned in the Notification No. 28/2018-Customs (ADD) dated 25.05.2018 including producer, exporter, country of origin, country of export etc. The analysis of the import data revealed that the importer had misused the above notification in order to avail the benefit of lower duty rate.

1.2 The importer had imported the goods falling under CTI 38237020 and 38237090 without paying the true applicable Anti-Dumping Duty as per the Notification No. 28/2018-Customs (ADD) dated 25.05.2018, further amended vide Notification No 48/2018 dated 25.09.2018. The extract of the said notification is given below: -

Table-I

S.N o.	Sub- hea ding s	Description of goods	Count y of origin	Coun ty of expor t	Produce r	Export er	Amou nt	Un it	Cur renc y
1	2	3	4	5	6	7	8	9	10
1	2905 17, 2905 19, 3823 70	All types of Saturated Fatty Alcohols excluding Capryl Alcohols (C8) and Decyl Alcohols (C10) and blends of C8 and C10	Indone sia	Singa pore	M/s PT Eco green Oleoche micals	M/s Eco green Oleoche micals (Singap ore) Pte Ltd.	NIL	MT	US D
2	2905 17, 2905 19, 3823 70	-do-	Indone sia	Indon esia	M/s PT Musim Mas	M/s Inter- Contine ntal Oils & Fats Pte Ltd, Singapo re	7.1	MT	US D
3	2905 17, 2905 19, 3823 70	-do-	Indone sia	Indon esia	M/s PT Wilmar Nabati	M/s Wilmar Trading Pte Ltd., Singapo re	52.23	MT	US D
4	2905 17, 2905 19, 3823	-do-	Indone sia	Indon esia	Any combinat ion other than Sl.	Any combin ation other than Sl.	92.23	MT	US D

	70				Nos. 1, 2 & 3	Nos. 1, 2 & 3			
5	2905 17, 2905 19, 3823 70	-do-	Indone sia	Any	Any	Any	92.23	MT	US D
6	2905 17, 2905 19, 3823 70	-do-	Any countr y other than those subject to antidu mping duty	Indon esia	Any	Any	92.23	MT	US D
7	2905 17, 2905 19, 3823 70	-do-	Malays ia	Malay sia	M/s FPG Oleoche micals Sdh Bhd	M/s Procter & Gamble Internati onal Operati ons SA, Singapo r	17.64	MT	US D
8	2905 17, 2905 19, 3823 70	-do-	Malays ia	Malay sia	M/s KL - Kepong Oleomas Sdn Bhd	M/s KL - Kepong Oleoma s Sdn Bhd	NIL	MT	US D
9	2905 17, 2905 19, 3823 70	-do-	Malays ia	Malay sia	Any combinat ion other than Sl. Nos. 7 & 8	Any combin ation other than Sl. Nos. 7 & 8	37.64	MT	US D
10	2905 17, 2905 19, 3823 70	-do-	Malays ia	Any Count ry	Any	Any	37.64	MT	US D
11	2905 17, 2905 19, 3823 70	-do-	Any countr y other than those subject to	Malay sia	Any	Any	37.64	MT	US D

			antidumping duty						
12	2905 17, 2905 19, 3823 70	-do-	Thailand	Thailand	M/s Thai Fatty Alcohols Co. Ltd.	M/s Thai Fatty Alcohols Co. Ltd.	NIL	MT	USD
13	2905 17, 2905 19, 3823 70	-do-	Thailand	Thailand	Any combination other than Sl. No. 12	Any combination other than Sl. No. 12	22.5	MT	USD
14	2905 17, 2905 19, 3823 70	-do-	Any country other than country of origin	Thailand	Any	Any	22.5	MT	USD
15	2905 17, 2905 19, 3823 70	-do-	Thailand	Any country	Any	Any	22.5	MT	USD

Whereas, Para 2 of Notification No. 28/2018-Customs (ADD) dated 25.05.2018 mentions as follows: -

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

Thus, it appears that the importer is required to pay ADD as per the said notification. However, the importer had not paid the ADD.

1.3 Further, amendment was done vide Notification No.13/2019-Customs (ADD), 14th March, 2019, wherein relevant para reads as below:

"And Whereas, M/s. PT. Energi Sejahtera Mas (Producer) Indonesia and through M/s. Sinarmas Cepsa Pte Ltd (Exporter/trader), Singapore have requested for review in terms of rule 22 of the Customs Tariff (Identification, Assessment and Collection of Anti-dumping Duty on Dumped Articles and for Determination of Injury) Rules, 1995, in respect of exports of the subject goods made by them, and the designated authority, vide new shipper review notification No.7/38/2018-DGTR, dated the 15th January 2019, published in the Gazette of India, Extraordinary, Part I, Section 1, dated the 15th January 2019, has recommended provisional assessment of all exports of the subject goods made by the above stated party till the completion of the review by it;

Now Therefore, in exercise of the powers conferred by sub-rule (2) of rule 22 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 recommendation of the designated authority, hereby orders that pending the outcome of the said review by the designated authority, the subject goods, when originating in or exported from the subject

country by M/s. PT. Energi Sejahtera Mas (Producer) Indonesia and through M/s. Sinarmas Cepsa Pte Ltd (Exporter/trader), Singapore and imported into India, shall be subjected to provisional assessment till the review is completed.

2. The provisional assessment may be subject to such security or guarantee as the proper officer of customs deems fit for payment of the deficiency, if any, in case a definitive antidumping duty is imposed retrospectively, on completion of investigation by the designated authority.

3. In case of recommendation of anti-dumping duty after completion of the said review by the designated authority, the importer shall be liable to pay the amount of such anti-dumping duty recommended on review and imposed on all imports of subject goods when originating in or exported from the subject country by M/s. PT. Energi Sejahtera Mas (Producer) Indonesia and through M/s. Sinarmas Cepsa Pte Ltd (Exporter/trader), Singapore and imported into India, from the date of initiation of the said review"

1.4 Further Notification No 23/2022-Customs (ADD) dated 12.07.2022 makes the following amendment in the notification 28/2018-Customs (ADD) dated 25.05.2018 and below entry is added:

Table-II

S.No.	Sub-headings	Description of goods	Country of origin	Country of export	Producer	Exporter	Amount	Unit	Currency
1	2	3	4	5	6	7	8	9	10
16	2905 17, 2905 19, 3823 70	-do-	Indonesia	Any country including Indonesia	PT. ENERGI SEJAHTERA MAS	Sinarmas CEPSA Pte. Ltd.	51.64	MT	USD

****Note.** - The principal notification No. 28/2018 Customs (ADD), dated the 25th May, 2018 was published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R. 498(E), dated the 25th May, 2018 and last amended by notification No. 41/2019-Customs (ADD), dated the 25th October, 2019, published in the official Gazette vide number G.S.R. 812 (E), dated the 25th October, 2019.

1.5 The Anti-dumping duty levied on the import vide Notification 28/2018-Customs (ADD) dated 25.05.2018 was applicable to subject Bills of Entry, but applicable Anti- dumping duty was not paid for the said Bills of Entry by the importer.

Further, during the investigation, it was seen that the importer had opted the benefit of S.No. 1 of Notification 28/2018-Customs (Nil Anti-Dumping) as shown in Table-I for various consignments under the condition that the Producer is "PT Ecogreen Oleochemicals" & Exporter is "Ecogreen Oleochemicals (Singapore) Pte Ltd" along with other mentioned conditions in the said notification. On scrutiny of the relevant documents, it is seen that the goods have not been exported from Singapore, but the same have been transshipped at Singapore. The details mentioned on the Bill of Lading for these consignments clearly indicated that the goods were for "Transshipment at Singapore on Vessel - Shipped on Board on Pre-Carriage Vessel at Batam, Indonesia,". This also indicated that there is no 'Export Declaration/ Bill of Export/Shipping Bill' presented at Singapore, Thus the mandatory condition of country of export as Singapore is not being fulfilled by the Exporter. Consequently, it appears that the importer inappropriately claimed the benefit of S.No. 1 of Notification 28/2018-Customs.

Copy of one such Bill of Lading uploaded in e-sanchit by the importer is as below:



Original

12310535545					
1. Goods consigned from (Exporter's business name, address, country) PT ECOGREEN OLEOCHEMICALS JL. PELABUHAN KAYU 1, KABIL BATAM ISLAND 29457 INDONESIA TELEPHONE: (62-778) 711002 FACSIMILE: (62-778) 711007		Reference No. 0009498/BTM/2022 ASEAN-INDIA FREE TRADE AREA PREFERENTIAL TARIFF CERTIFICATE OF ORIGIN (Combined Declaration and Certificate) FORM AI Issued in <u>INDONESIA</u> (Country) See Notes Overleaf			
2. Goods consigned to (Consignee's name, address, country) GRASIA INDUSTRIES LTD EPOXY DIV VILAYAT, PLOT NO. 1, GIDC VILAYAT INDUSTRIAL ESTATE PO-VILAYAT-322012 TALUKA VAGRA, 322012, INDIA					
3. Means of transport and route (as far as known) Departure Date AUGUST 11, 2022 Vessel's name/Aircraft etc. BUANA OCEAN 09 VOY. 820012 / CONTSHIP ERA VOY. 002W Port of Discharge JAWAHARLAL NEHRU (NHAVA) S, INDIA		4. For Official Use ☐ Preferential Tariff Treatment Given Under ASEAN-India Free Trade Area Preferential Tariff ☐ Preferential Tariff Treatment Not Given (Please state reasons) Signature of Authorised Signatory of the Importing Country			
5. Item number	6. Marks and numbers on Packages	7. Number and type of packages, description of goods (include quantity where appropriate and HS number of the importing country)	8. Origin criterion (see Notes overleaf)	9. Gross weight or other quantity and value (FOB)	10. Number and date of Invoice
1		Quantity: 4 FE 4 X 20 FEET CONTAINERS: 78.703 MT OF C12-C14 FATTY ALCOHOL NAME OF MANUFACTURER: PT. ECOGREEN OLEOCHEMICALS HS: 3823.70.00 ECOGREEN OLEOCHEMICALS (SINGAPORE) PTE LTD 1 MARINE SQUARE #11-008 HARBOURFRONT CENTRE 099253 SINGAPORE	"RVC 98.00%+CTSI"	70.108 KGM USD 100,750.99	1740706624 AUGUST 11, 2022 2070720737 AUGUST 11, 2022
11. Declaration by the exporter The undersigned hereby declares that the above details and statement are correct; that all the goods were produced in <u>INDONESIA</u> (Country) and that they comply with the origin requirements specified for these goods in the ASEAN-India Free Trade Area Preferential Tariff for the goods exported to <u>INDIA</u> (Importing Country) PT Ecogreen Oleochemicals BATAM, AUGUST 15, 2022 Place and date, signature of authorised signatory			12. Certification It is hereby certified, on the basis of control carried out, that the declaration by the exporter is correct. ISSUING OFFICE IN BATAM FREE ZONE AUTHORITY  YANI ALKINDI BATAM, AUGUST 15, 2022 Place and date, signature and stamp of certifying authority		
13. Where appropriate please tick: ☒ Voucher for Free Zone 2022.68.20-17.02 Secure Document ☐ Exhibition ☐ Back-to-Back CO ☐ Cumulation					

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1.6 Also, the importer had imported the goods from other Suppliers (Inter-Continental Oils & PT Musimmas.) without paying the applicable Anti-Dumping Duty as per the ADD notification. The amount of Anti-Dumping Duty payable is calculated and is mentioned in the attached Annexure-A.

The details of the bills of entry is tabulated below:

Sr. No.	BE Number	BE Date	QUANTITY	UQC	Assessable Value Amount	Manufacturer Name	Re-determined ADD (In RS)	Differential ADD (In Rs)	IGST on Differential ADD (In Rs) @18%
1	2093948	20-08-2022 00:00	78.78	M TS	9037051	ECOGREEN OLEO CHEMICALS (SINGAPORE) PTE LTD	584903.3	584903.2917	105282.5925
2	6407162	09-01-2020 00:00	39390	K GS	3737215	PT ECOGREEN OLEO CHEMICALS	262116.6	262116.5994	47180.98788
3	3147656	03-11-2022 00:00	39.38	M TS	5187252	PT. ECOGREEN OLEO CHEMICALS.	304726.3	304726.2599	54850.72677
4	4476343	03-02-2023 00:00	59.07	M TS	7063221	PT. ECOGREEN OLEO CHEMICALS	450824.2	450824.1598	81148.34876
5	2085426	23-12-2020 00:00	39380	K GS	4125100	ECOGREEN OLEO CHEMICALS (SINGAPORE) PTE LTD.	270403.7	270403.6954	48672.66518
6	9795412	02-12-2020 00:00	19700	K GS	1874022	ECOGREEN OLEO CHEMICALS (SINGAPORE) PTE LTD.	136633.2	136633.2112	24593.97802
7	3843054	06-05-2021 00:00	98500	K GS	15564108	ECOGREEN OLEO CHEMICALS (SINGAPORE	691796.5	691796.4783	124523.3661

						) PTE LTD			
8	245109 9	21-01- 2021 00:00	3938 0	K GS	52162 75	ECOG REEN OLEO CHEMI CALS (SING APORE) PTE LTD.	268769. 3	268769.2876	48378.47 177
9	320816 0	08-11- 2022 00:00	98.4 6	M TS	13696 574	PT. ECOG REEN OLEO CHEMI CALS	760984. 9	760984.934	136977.2 881
10	257408 9	30-01- 2021 00:00	3939 0	K GS	54397 39	ECOG REEN OLEO CHEMI CALS (SING APORE) PTE LTD.	268292. 6	268292.5968	48292.66 743
11	512068 9	18-03- 2023 00:00	59.0 7	M TS	73915 18	PT. ECOG REEN OLEO CHEMI CALS	455999. 8	455999.7846	82079.96 122
12	609966 0	16-12- 2019 00:00	3939 0	K GS	33081 30	PT ECOG REEN OLEO CHEMI CALS	263024. 8	263024.8343	47344.47 017
13	525338 9	11-10- 2019 00:00	3938 0	K GS	29265 05	PT ECOG REEN OLEO CHEMI CALS	262050. 1	262050.0554	47169.00 997
14	264437 7	06-02- 2021 00:00	3938 0	K GS	54346 76	ECOG REEN OLEO CHEMI CALS (SING APORE) PTE LTD.	268042. 9	268042.8841	48247.71 914
15	650273 0	16-01- 2020 00:00	3939 0	K GS	37372 15	PT ECOG REEN OLEO CHEMI CALS	262116. 6	262116.5994	47180.98 788
16	580863 3	25-11- 2019	3940 0	K GS	27803 60	PT ECOG	264363. 5	264363.4605	47585.42 289

		00:00				REEN OLEO CHEMI CALS			
17	346413 0	25-11- 2022 00:00	39.3 9	M TS	47990 81	ECOG REEN OLEO CHEMI CALS (SING APORE) PTE LTD	300080. 8	300080.8192	54014.54 746
18	220816 0	02-01- 2021 00:00	1969 0	K GS	20625 50	ECOG REEN OLEO CHEMI CALS (SING APORE) PTE LTD.	135201. 8	135201.8477	24336.33 259
19	739601 9	07-02- 2022 00:00	19.6 9	M TS	44283 15	PT ECOG REEN OLEO CHEMI CALS	137562. 7	137562.659	24761.27 862
20	211481 3	26-12- 2020 00:00	3938 0	K GS	41251 00	ECOG REEN OLEO CHEMI CALS (SING APORE) PTE LTD.	270403. 7	270403.6954	48672.66 518
21	567592 2	14-11- 2019 00:00	1969 0	K GS	13751 50	PT ECOG REEN OLEO CHEMI CALS	130752. 6	130752.6264	23535.47 275
22	507372 3	27-09- 2019 00:00	1933 0	K GS	14933 20	PT. MUSI M MAS	9908.94 5	9908.9446	1783.610 028
23	494426 6	18-09- 2019 00:00	3859 0	K GS	30060 07	PT. MUSI M MAS	19946.4	19946.3992	3590.351 856
24	676358 5	05-02- 2020 00:00	3939 0	K GS	37113 16	ECOG REEN OLEO CHEMI CALS (SING APORE) PTE LTD	260300. 1	260300.1295	46854.02 331
25	632589 7	02-01- 2020	5906 0	K GS	49258 40	PT ECOG	391646. 8	391646.7632	70496.41 738

		00:00				REEN OLEO CHEMI CALS			
26	245415 7	15-09- 2022 00:00	78.7 7	M TS	90619 77	ECOG REEN OLEO CHEMI CALS(SINGA PORE) PTE LTD	584465. 8	584465.7987	105203.8 438
27	377432 6	16-12- 2022 00:00	39.3 8	M TS	47543 38	PT. ECOG REEN OLEO CHEMI CALS	303455. 1	303455.0538	54621.90 968
28	211481 2	26-12- 2020 00:00	3938 0	K GS	36648 01	ECOG REEN OLEO CHEMI CALS (SING APORE) PTE LTD.	270403. 7	270403.6954	48672.66 518
29	608902 5	23-05- 2023 00:00	59.0 8	M TS	68899 10	PT. ECOG REEN OLEO CHEMI CALS	453897. 4	453897.4017	81701.53 231
30	508763 1	27-09- 2019 00:00	1970 0	K GS	14650 10	PT. ECOG REEN OLEO CHEMI CALS	131182. 4	131182.4182	23612.83 528
31	991210 0	11-12- 2020 00:00	3940 0	K GS	36789 75	ECOG REEN OLEO CHEMI CALS (SING APORE) PTE LTD.	271449. 5	271449.4914	48860.90 845
32	534949 8	18-10- 2019 00:00	3940 0	K GS	29340 79	PT ECOG REEN OLEO CHEMI CALS	262728. 2	262728.2226	47291.08 007
33	482899 7	28-02- 2023 00:00	59.0 8	M TS	71412 51	ECOG REEN OLEO CHEMI CALS (SING APORE	455804. 5	455804.5337	82044.81 606

						) PTE LTD			
34	9143961	16-06-2022 00:00	59.08	M TS	12313306	ECOG REEN OLEO CHEMICALS(SINGAPORE) PTE LTD	427742.4	427742.4494	76993.64089
35	5665231	13-11-2019 00:00	39390	K GS	2750998	PT ECOG REEN OLEO CHEMICALS	261571.7	261571.6584	47082.89851
36	9734021	27-11-2020 00:00	39390	K GS	3747092	ECOG REEN OLEO CHEMICALS (SINGAPORE) PTE LTD.	273197.1	273197.0654	49175.47178
37	6691658	30-01-2020 00:00	39400	K GS	3712258	PT ECOG REEN OLEO CHEMICALS	260366.2	260366.2123	46865.91821
38	9641151	20-11-2020 00:00	39380	K GS	3701720	ECOG REEN OLEO CHEMICALS (SINGAPORE) PTE LTD	273127.7	273127.7085	49162.98753
39	4924658	04-08-2021 00:00	137840	K GS	22293277	ECOG REEN OLEO CHEMICALS (SINGAPORE) PTE LTD	958558.9	958558.9333	172540.608
								12618802.66	2271384.48

1.7 RELEVANT PROVISIONS OF THE LAW IN SO FAR AS THEY APPLY TO THIS CASE ARE AS BELOW:

The relevant legal provisions, in so far as they relate to the facts and circumstances of the subject imports, are as under;

A. Section 17: - Assessment of Duty

(4) 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.

(5) Where any re-assessment done under sub-section (4) is contrary to the self-assessment done by the importer or exporter regarding valuation of goods, classification, exemption or concessions of duty availed consequent to any notification issued therefor under this Act and in cases other than those where the importer or exporter, as the case may be, confirms his acceptance of the said re- assessment in writing, the proper officer shall pass a speaking order on the re-assessment, within fifteen days from the date of re-assessment of the bill of entry or the shipping bill, as the case may be.

B. Section 28 (4): Notice for payment of duties, interest etc

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: or

Any wilful mis-statement: or

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.

A. Section 46. Entry of goods on importation. -

(4A) The importer who presents a bill of entry shall ensure the following namely:

The accuracy and completeness of the information given therein;

The authenticity and validity of any document supporting it; and

Compliance with the restriction or prohibition, if any, relating to the goods under this Act or under any other law for the time being in force.

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

(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;

E. 114A: Penalty for short-levy or non-levy of duty in certain cases:

Where the duty has not been levied or has not been short-levied or the interest has not been charged or paid or has been part paid or the duty or interest has been erroneously refunded by reason of collusion or any wilful mis-statement or suppression of facts, the person who is liable to pay the duty or interest, as the case may be, as determined under sub-section (8) of section 28 shall, also be liable to pay a penalty equal to the duty or interest so determined.

F. 114AA: Penalty for use of false and incorrect material. -

If a person knowingly or intentionally makes, signs or uses, or causes to be made, signed or used, any declaration, statement or document which is false or incorrect in any material particular, in the transaction of any business for the purposes of this Act, shall be liable to a penalty not exceeding five times the value of goods

1.8 Whereas, consequent upon amendment to the section 17 of the Customs Act, 1962 vide the Finance Act, 2011, "self-assessment" has been introduced effective from 08.04.2011 which provides for self-assessment of duty on imported goods by the importer himself by filing Bill of Entry, in electronic form. Section 46 of the Customs Act, 1962 makes it mandatory for the importer to make entry for the imported goods by presenting the Bill of Entry electronically to the Proper Officer. As per Regulation 4 of the Bill of Entry (Electronic Declaration) Regulation 2011 (issued under Section 157 read with Section 46 of the Customs Act, 1962) the Bill of entry has be deemed to have been filed and self-assessment of duty completed when, after entry of the electronic declaration (which is defined as particulars relating to the imported goods that are entered in the Indian Customs Electronic Data Interchange System) in the Indian Customs Electronic Data Interchange System either through ICEGATE or by way of data entry through the Service Centre, a Bill of Entry number is generated by the Indian Customs Electronic Data Interchange System for the said declaration. Thus, under self-assessment, it is the importer who has to ensure that he declares the correct classification, applicable rate of duty, value, benefit of exemption claimed, if any, in respect of the imported goods while presenting the Bill of Entry. Thus, with the introduction of self- assessment vide Finance Act, 2011 in terms of Section 17 and Section 46 of the Customs Act, 1962, it is the added and enhanced responsibility of the importer to declare true and correct declaration in all aspects including levy of correct duty.

1.9 The Anti-dumping duty vide Notification 28/2018-Customs (ADD) dated 25.05.2018 was leviable on the import of the Saturated Fatty Alcohol goods originating from Indonesia, Malaysia & Thailand and imported into India with effect from 25.05.2018. Hence, the importer had not paid the differential Anti-dumping duty amounting to Rs. 1,26,18,802.7/- and IGST on not paid Anti-dumping Duty amounting to Rs 22,71,384.4/- as explained in the preceding paras.

1.10 As per section 46(4) the importer while presenting a bill of entry shall make and subscribe to a declaration as to the truth of the contents of such bill of entry and shall, in support of such declaration, produce to the proper officer the invoice, if any and such other documents relating to the imported goods as may be prescribed. In the instant case, the importer has not declared the truth of the contents in the bill of entry and hence the not paid the applicable Anti-dumping duty and IGST. Since such Anti-dumping duty and IGST appears to have arisen due to suppression and willful misstatement by the importer, the demand for differential duty is invokable under the extended period as per the provisions of Section 28 (4) of the Customs Act, 1962.

1.11 From the above investigation, it appears that the said goods have been imported by the importer by not paying applicable Anti-dumping duty leviable under Notification 28/2018-Customs (ADD) dated 25.05.2018 which resulted into short payment of Anti-dumping duty of Rs. 1,26,18,802.7/- & IGST on not paid Anti-dumping Duty amounting to Rs 22,71,384.4/- (total amounting to Rs 1,48,90,187.1/-). Accordingly, M/s GRASIM INDUSTRIES LTD has committed these infirmities with a view to resort to evasion of duty with malafide intention to defraud the exchequer of its rightful duty thereby clearly attracting the penal provisions of Section 114A of the Customs Act, 1962 as well.

1.12 This act of willful mis-declaration by the importer it appears that the said goods have been imported by the importer by not paying applicable Anti-dumping duty leviable under Notification 28/2018-Customs (ADD) dated 25.05.2018 which resulted into short payment of Anti-dumping duty of Rs. 1,26,18,802.7/- & IGST on not paid Anti-dumping Duty amounting to Rs 22,71,384.4/- (total amounting to Rs 1,48,90,187.1/-), liable for confiscation in terms of provisions of Section 111 (m) of the Customs Act, 1962.

1.13 This act of commission and omission, of mis-declaration of the goods, has rendered the subject goods liable to confiscation in terms of provisions of Section 111(m) of the Customs Act, 1962, consequently, rendered the Importer liable for penal action in terms of provisions of Section 112(a) of the Customs Act, 1962.

1.14 The importer had knowingly and intentionally made, used declarations and documents

which are false and incorrect during the import transaction under Customs Act, 1962 with the department with an intention to evade Customs duty thereby rendering themselves liable for penalty under Section 114AA of the Customs Act, 1962.

1.15 Further, two (02) Customs Brokers namely M/s. Niranjana Shipping Agency Pvt. Ltd. (AAACN1249DCH001) and M/s. Ceva Logistics India Pvt Ltd (AABCT7326ACH019) have filed the bills of Entry as mentioned in Annexure-A on behalf of the importer M/s GRASIM INDUSTRIES LTD without verifying the information as mentioned in the Bills of lading and Invoice while filing the Bills of Entry, which resulted in non-levy/short-levy of correct ADD as per Notification 28/2018-Customs (ADD) dated 25.05.2018 by the importer M/s GRASIM INDUSTRIES LTD. It is seen that the Customs brokers failed to file the said Bills of Entry as per correct serial no. 6 of the ADD Notification no. 28/2018-Customs (ADD) dated 25.05.2018 even though it is evident from the Bills of lading and Invoices of the respective Bills of Entry that the said goods have been transshipped at Singapore but were Shipped on Board on Pre-Carriage Vessel at Batam, Indonesia. However, there was no 'Export Declaration/ Bill of Export/Shipping Bill' presented at Singapore by the importer, despite this both the CBs filed Bills of entry and claimed benefit of S.No. 01 of Notification 28/2018-Customs instead of filing under ADD Sr. No. 6 of the notification. Therefore, it appears that both these Customs Brokers namely M/s. Niranjana Shipping Agency Pvt. Ltd. and M/s. Ceva Logistics India Pvt Ltd also failed to exercise due diligence to ascertain the correctness of information while filing BEs for clearance of cargo, and this failure on the part of CB resulted in revenue loss to the exchequer. Accordingly, Customs Brokers namely M/s. Niranjana Shipping Agency Pvt. Ltd. and M/s. Ceva Logistics India Pvt Ltd, have committed these infirmities with a view to resort to evasion of duty with malafide intention to defraud the exchequer of the rightful duty thereby clearly attracting the penal provisions of Section 112(a) and /or 114A and Section 114AA of the Customs Act, 1962.

1.16 Now, therefore in terms of Section 124 read with Section 28(4) of the Customs Act, 1962, M/s GRASIM INDUSTRIES LTD (IEC-1188001353) having office address at Unit Chemical Division, Plot No. 1, GIDC Vilayat Argama Vilayat Vagra Vilayat-392012, is hereby called upon to Show Cause to the Commissioner of Customs, N.S.-I, JNCH, Nhava-Sheva, Taluka-Uran, District-Raigad, Maharashtra-400707, within 30 days of receipt of this notice, as to why: -

- a) The Anti-dumping duty vide Notification No. 28/2018-Customs (ADD) dated 25.05.2018, further amended vide Notification No 48/2018 dated 25.09.2018 should not be levied on the import of the goods "Saturated Fatty Alcohol" imported against the Bills of Entry, as tabulated in attached Annexure-A of this Show Cause Notice.
- b) The differential Anti-dumping duty amounting to Rs. 1,26,18,802.7/- & IGST on not paid Anti-dumping Duty amounting to Rs 22,71,384.4/- (total duty amounting to Rs 1,48,90,187.1/-) as explained in the preceding paras should not be demanded and recovered as per section 28(4) of the Customs Act, 1962, and accordingly, the applicable interest against the same should not be demanded and recovered under section 28AA of the Customs Act, 1962.
- c) The goods covered under the Bills of Entry as tabulated in attached Annexure-A of this Show Cause Notice should not be held liable for confiscation under Section 111(m) of the Customs Act, 1962.
- d) Penalty should not be imposed on M/s GRASIM INDUSTRIES LTD under the provisions of Sections 112(a) and/or 114A, and/or 114AA of the Customs Act, 1962.
- e) Penalty should not be imposed on the Customs brokers M/s. Niranjana Shipping Agency Pvt. Ltd. and M/s. Ceva Logistics India Pvt Ltd under the provisions of Section 112(a) and /or 114A and Section 114AA of the Customs Act, 1962.

2. WRITTEN SUBMISSIONS OF THE NOTICEE

The importer, M/s Grasim Industries Ltd (IEC – 1188001353) has made the following submissions in respect of the subject SCN vide email dated 22.07.2025:

(a) The entire dispute is regarding applicability of Sr. No.1 of Notification No.28/2018-Cus. (ADD) dated 25.09.2018 for the purpose of levy of Anti-dumping duty on the imported saturated fatty alcohol. Case of the customs department is that country of export is not Singapore, but Indonesia as evident from Bill of lading which mentions Singapore as transshipment country.

(b) Undisputedly, the imported goods satisfy all particulars as required in all the columns of Sr. No. 1 of Notification 28/2018-Cus., (ADD) dated 25.05.18 except the country of export as "Singapore". The imported goods are produced by M/s PT Ecogreen Oleochemicals, Indonesia and the same are exported by M/s. Ecogreen Oleochemicals (Singapore) Pte. Ltd., as evident from certificate of origin and invoice filed at the time of import. Further, the fact of transshipment is also evident from respective bill of lading filed at the time of import.

(c) The Noticee submits that post issuance of final finding by DGTR, Ministry of Finance issued Notification No.28/2018-Cus. (ADD) dated 25.09.18 which is verbatim reproduction of the conclusion portion in the final finding by DGTR. Subsequently, DGTR had issued Corrigendum to the Final Finding vide Notification in F. No. 14/51/2016-DGAD dated 13.07.2018 (*attached herewith*). Vide this corrigendum, DGTR *inter alia*, rectified column (5) of Sr. No. 1 to Indonesia, from Singapore. This corrigendum settles the entire issue in the favour of the Noticees as the country of export is undisputedly Indonesia only. If this correction

/ corrigendum would have been noticed by the customs department, issuance of this show cause notice would have been avoided completely.

(d) The above corrigendum was always available in the public domain/ on the website maintained by the DGTR. The fact that the customs department has refused to check or even verify information that is publicly available goes on to show the Customs department's bias investigation. Additionally, the Corrigendum was published by the DGTR on the 13.08.18, a year before the period of dispute (28.08.19 to 01.01.21). This further exemplifies the Customs department's mechanical application of Notification 28/2018-Cus., (ADD) dated 25.05.18, without reading any of the documents published by the DGTR. Basis this corrigendum, the entire case made out by the Customs department fails since the country of export is not Singapore but 'Indonesia' as corrected by the DGTR. Non-mentioning of this corrigendum in SCN itself shows the biased approach of the customs department. On this ground itself, the present SCN is liable to be dropped.

(e) The Noticee would also like to inform that in every other investigation, the employee / officials of the importers are called for collecting information, documents and recording of statements under Section 108 of the Customs Act, 1962. However, no such even attempt were made in the present case. This shows that the investigation was half heart and incomplete. This is also evident that no RUDs is marked to the present SCN also.

(f) The Noticee further submits that M/s. PT Ecogreen Oleochemicals, Indonesia along with its trading entity Ecogreen Oleochemicals (Singapore) Pte. Ltd. had made detailed representations before DGTR and the entire value chain has been recommended for 'Nil' rate of ADD on the ground that dumping and injury margin is 0-10. Refer paragraph 29-31 of the Final Findings (*attached herewith*) wherein the DGTR has recorded that '*during the POI, Ecogreen has exported **** MT of the subject goods to India only through Eco Singapore. Ecogreen has sold the subject goods to Eco Singapore on ex-factory terms. Eco Singapore has claimed adjustment on account of commission, rebate, inland freight, insurance, ocean freight and other charges. The same have been allowed by the Authority, after due verification. The authority also examined the profitability of Eco Singapore for these export*

transactions'. Therefore, on a combined reading of the Notification, the Corrigendum issued by the DGTR and the Final Findings, it is evidently clear that no ADD is imposable on the subject goods as dumping and injury margin is 0-10, for the entire value chain in the present case. Accordingly, SCN is liable to be dropped.

- a. The Noticee submits that the Notification implementing the recommendations of the DGTR cannot be read in isolation to any corrigendum or clarification issued by the DGTR. Reliance is placed on (a) *Realstrips limited Vs. Union- 2022 (9) TMI 1171 – GHC*, para 7.5, 7.5.1 and (b) *Mahle Anand Vs. Union of India – 2023 (383) ELT 32 (Bom.)* para 3-14.
- b. Without prejudice and in alternate, the disputed goods have indeed been exported from Singapore. Bill of lading clearly mentions port of loading as Singapore. The Customs department has failed to assess the transaction in light of the principles of the anti-dumping regime; and has failed to produce any evidence to provide that the goods are not loaded and exported from Singapore.
- c. Section 3(12) of the Customs Tariff Act, 1975 does not borrow interest and penalty provision from the Customs act. In absence of any machinery provision, interest cannot be recovered, and penalty cannot be imposed on the Noticee in respect of the IGST demand. Refer (a) *Mahindra and Mahindra Ltd. Vs. UOI – 2022 VIL 690 BOM CU* [maintained by Hon'ble Supreme Court at 2023-VIL-72-SC-CU]; and (b) *A. R Sulphonates Vs. CC - 2025 (4) TMI 578 - BOMBAY HIGH COURT* para 60-68; (Annexure-3).
- d. The SCN has invoked extended period of limitation in terms of Section 28(4) of the Customs Act, 1962 for imports made for the period 28.08.19 to 01.01.21. The SCN relies solely on the Bill of Lading which has been submitted by the Noticee at the time of import. There are zero RUD's or documents in support of the allegations in the SCN. Going by date of the of the SCN i.e., 27.08.24, the entire demand proposed is time barred and is beyond two (2) year period of limitation as provided under Section 28 of the Customs Act, 1962. Extended period of limitation has been invoked on the basis of a singular document (i.e. bill of lading) which was always in the possession of the Customs department at the time of import and assessment. Therefore, proposal to invoke extended period of limitation is patently illegal. Accordingly, no penalty can be imposed and the SCN is liable to be dropped on this ground alone.
- e. Goods are not available for confiscation; accordingly, no redemption fine can be imposed. Refer (a) *CC Vs. Finesse Creation Inc - 2009 (248) ELT 122 (Bom.)*, para 5-6, affirmed by the Supreme Court in 2010 (255) ELT A120; and (b) *CC Vs. Frigorifico Allana – 2024 (12) TMI 101 - BOMBAY HIGH COURT* para 14; (Annexure-4).
- f. Lastly, penalty under Section 114AA of the Customs Act, 1962 can only be imposed in cases of fraudulent exports where no goods are exported and it's only a paper trail transaction in order to claim export incentives. However, this is a case of import and there is no allegation that it's only a paper transaction. Refer (a) *CC Vs. Sri Krishna Sounds and Lightings - 2018 (7) TMI 867- CESTAT Chennai*; and (b) *Access World Wide Cargo Vs. CC - 2022 (379) ELT 120*.
- g. Apart from the above submissions, we wish to inform your good office that there is an inadvertent typographical error in the reply to SCN at page no. 12, point A.2 (f). Instead of country of export, inadvertently it states country of origin. Below is the rectified point, which we request you to take note:

"The Noticee has complied with all the remaining particulars in Sr. No. 1 of Notification 28/2018-Cus., (ADD) dated 25.05.18 except the country of export as "Singapore".

h. Against imports of saturated fatty alcohol made vide Bill(s) of Entry No. 4944266 dated 18.09.2019 and 5073723 dated 27.09.2019, from the value chain comprising of PT Musim Mas, Indonesia; exported by InterContinental Oils & Fats Pte Ltd, Singapore, the Noticee has already paid applicable ADD vide respective challans. This highlights the hurried, superficial and bias of the Customs Department's investigation and issuance of the captioned SCN.

i. All submissions in the reply are reiterated.

3.RECORDS OF PERSONAL HEARING

Following the principles of natural justice and in terms of Section 28(8) read with Section 122A of the Customs Act, 1962, the Noticees were granted opportunities for personal hearing (PH). A date-wise record of personal hearings is as under:

3.1 Shri Akhilesh Kangsia, the authorized representative on behalf of the Noticee, M/s Grasim Industries Ltd, importer, made the following submissions during the course of Personal Hearing held on 22.07.2025:

(a) The entire dispute is regarding applicability of Sr. No.1 of Notification No.28/2018-Cus. (ADD) dated 25.09.18 for the purpose of levy of Anti-dumping duty on the imported saturated fatty alcohol. Case of the customs department is that country of export is not Singapore, but Indonesia as evident from Bill of lading which mentions Singapore as transshipment country.

(b) Undisputedly, the imported goods satisfy all particulars as required in all the columns of Sr. No. 1 of Notification 28/2018-Cus., (ADD) dated 25.05.18 except the country of export as "Singapore". The imported goods are produced by M/s. PT Ecogreen Oleochemicals, Indonesia and the same are exported by M/s. Ecogreen Oleochemicals (Singapore) Pte. Ltd., as evident from certificate of origin and invoice filed at the time of import. Further, the fact of transshipment is also evident from respective bill of lading filed at the time of import.

(c) The Noticee submits that post issuance of final finding by DGTR, Ministry of Finance issued Notification No.28/2018-Cus. (ADD) dated 25.09.18 which is verbatim reproduction of the conclusion portion in the final finding by DGTR. Subsequently, DGTR had issued Corrigendum to the Final Finding vide Notification in F. No. 14/51/2016-DGAD dated 13.07.2018 (*attached herewith*). Vide this corrigendum, DGTR *inter alia*, rectified column (5) of Sr. No. 1 to Indonesia, from Singapore. This corrigendum settles the entire issue in the favour of the Noticees as the country of export is undisputedly Indonesia only. If this correction / corrigendum would have been noticed by the customs department, issuance of this show cause notice would have been avoided completely.

(d) The above corrigendum was always available in the public domain/on the website maintained by the DGTR. The fact that the customs department has refused to check or even verify information that is publicly available goes on to show the Customs department's bias investigation. Additionally, the Corrigendum was published by the DGTR on the 13.08.18, a year before the period of dispute (28.08.19 to 01.01.21). This further exemplifies the Customs department's mechanical application of Notification 28/2018-Cus., (ADD) dated 25.05.18, without reading any of the documents published by the DGTR. Basis this corrigendum, the entire case made out by the Customs department fails since the country of export is not Singapore but 'Indonesia' as corrected by the DGTR. Non-mentioning of this corrigendum in SCN itself shows the biased approach of the customs department. On this ground itself, the present SCN is liable to be dropped.

(e) The Noticee would also like to inform that in every other investigation, the employee / officials of the importers are called for collecting information, documents and recording of statements under Section 108 of the Customs Act, 1962. However, no such even attempt were made in the present case. This shows that the investigation was half heart and incomplete. This is also evident that no RUDs is marked to the present SCN also.

(f) The Noticee further submits that M/s PT Ecogreen Oleochemicals, Indonesia along with its trading entity, M/s Ecogreen Oleochemicals (Singapore) Pte. Ltd. had made detailed representations before DGTR and the entire value chain has been recommended for 'Nil' rate of ADD on the ground that dumping and injury margin is 0-10. Refer paragraph 29-31 of the Final Findings (*attached herewith*) wherein the DGTR has recorded that *'during the POI, Ecogreen has exported **** MT of the subject goods to India only through Eco Singapore. Ecogreen has sold the subject goods to Eco Singapore on ex-factory terms. Eco Singapore has claimed adjustment on account of commission, rebate, inland freight, insurance, ocean freight and other charges. The same have been allowed by the Authority, after due verification. The authority also examined the profitability of Eco Singapore for these export transactions'*. Therefore, on a combined reading of the Notification, the Corrigendum issued by the DGTR and the Final Findings, it is evidently clear that no ADD is imposable on the subject goods as dumping and injury margin is 0-10, for the entire value chain in the present case. Accordingly, SCN is liable to be dropped.

(g) The Noticee submits that the Notification implementing the recommendations of the DGTR cannot be read in isolation to any corrigendum or clarification issued by the DGTR. Reliance is placed on (a) **Realstrips limited Vs. Union- 2022 (9) TMI 1171 – GHC**; and (b) **Mahle Anand Vs. Union of India – 2023 (383) ELT 32 (Bom.)**.

(h) Without prejudice and in alternate, the dispute goods have indeed been exported from Singapore. Bill of lading clearly mentions Port of loading as Singapore. The Customs department has failed to assess the transaction in light of the principles of the anti-dumping regime; and has failed to produce any evidence to provide that the goods are not loaded and exported from Singapore.

(i) Section 3(12) of the Customs Tariff Act, 1975 does not borrow interest and penalty provision from the Customs act. In absence of any machinery provision, interest cannot be recovered, and penalty cannot be imposed on the Noticee in respect of the IGST demand. Refer (a) **Mahindra and Mahindra Ltd. Vs. UOI – 2022 VIL 690 BOM CU** [maintained by Hon'ble Supreme Court at 2023-VIL-72-SC-CU]; and

(b) A. R Sulphonates Vs. CC - 2025 (4) TMI 578 - BOMBAY HIGH COURT.

(j) The SCN has invoked extended period of limitation in terms of Section 28(4) of the Customs Act, 1962 for imports made for the period 28.08.19 to 01.01.21. The SCN relies solely on the Bill of Lading which has been submitted by the Noticee at the time of import. There are zero RUD's or documents in support of the allegations in the SCN. Going by date of the of the SCN i.e., 27.08.24, the entire demand proposed is time barred and is beyond two (2) year period of limitation as provided under Section 28 of the Customs Act, 1962. Extended period of limitation has been invoked on the basis of a singular document (i.e. bill of lading) which was always in the possession of the Customs department at the time of import and assessment. Therefore, proposal to invoke extended period of limitation is patently illegal. Accordingly, no penalty can be imposed and the SCN is liable to be dropped on this ground alone.

(k) Goods are not available for confiscation; accordingly, no redemption fine can be imposed. Refer

(a) CC Vs. Finesse Creation Inc - 2009 (248) ELT 122 (Bom.), para 5-6, affirmed by the Supreme Court in 2010 (255) ELT A120; and (b) CC Vs. Frigorifico Allana – 2024 (12) TMI 101 - BOMBAY HIGH COURT.

(l) Lastly, penalty under Section 114AA of the Customs Act, 1962 can only be imposed in cases of fraudulent exports where no goods are exported and it's only a paper trail transaction in order to claim export incentives. However, this is a case of import and there is no allegation that it's only a paper transaction. Refer (a) CC Vs. Sri Krishna Sounds and Lightings - 2018 (7) TMI 867- CESTAT Chennai; and (b) Access World Wide Cargo Vs. CC - 2022 (379) ELT 120.

(m) Against imports of saturated fatty alcohol made vide Bill(s) of Entry No. 4944266 dated 18.09.2019 and 5073723 dated 27.09.2019, from the value chain comprising of PT Musim Mas, Indonesia; exported by InterContinental Oils & Fats Pte Ltd, Singapore, the Noticee has already paid applicable ADD vide respective challans. This highlights the hurried, superficial and bias of the Customs Department's investigation and issuance of the captioned SCN.

3.2 Shri Sant Kumar Verma, Director, the authorized representative on behalf of the Noticee, M/s Niranjan Shipping Agency Pvt Ltd, Customs Broker has made the following submissions during the course of the Personal Hearing held on 22.07.2025:

(i) That they had submitted all the Bills of Entry as per sets of import documents received, thereafter checklist shared and only after receipt of approval from the importer, they had filed all the Bills of Entry.

(ii) The Bill of Lading was submitted at the time of filing of Bill of Entry along with other relevant import documents hence there was no suppression of any facts of any kind whatsoever from them.

(iii) They borrowed the submissions made by the importer.

(iv) As per Board instruction No. 20/2024-Customs dated 03.09.2024 and also JNCH Advisory No. 02/2024-JNCH dated 23.10.2024 wherein it is mentioned that Customs Broker should not be implicated as co-noticee and issue Show Cause Notice in interpretative disputes.

3.3 Shri Amol Gajanan Chavan, Employee, on behalf of the Noticee, M/s Ceva Logistics India Pvt Ltd made the following submissions during the course of the Personal Hearing held on 30.07.2025:

(i) **Written submission already filed:**

That they had already submitted their written submission vide their letter dt 25.07.2025. They kindly request this office to take the same on record as part of their official response.

(ii) **Clarification on Bill of Entry Filing Process:**

They would like to reiterate and clarify the standard operating procedure followed by them for filing Bills of Entry, which are as follows:

(a) They receive pre-alerts from the importer to initiate the preparation of the checklist for filing the Bill of Entry.

(b) Upon preparation, the checklist is shared with the importer for verification and

confirmation of all details, including classification, duty structure, and other relevant credentials.

- (c) Only after receiving written approval from the importer, we proceed to file the Bill of Entry on the ICEGATE portal.

(iii) **Request for Removal from Co-Noticee List:**

In light of the above and considering their limited role as a service provider acting strictly on the instructions and approvals of the importer, they humbly request that their name be dropped from the list of co-noticees in the said SCN.

4. DISCUSSION AND FINDINGS

4.1 I have carefully gone through the Show Cause Notice, material on record and facts of the case, as well as written and oral submissions made by the Noticee. Accordingly, I proceed to decide the case on merit.

4.2 The adjudicating authority has to take the views/objections of the noticee on board and consider before passing the order. In the instant case, the personal hearing was granted to the noticee, M/s Grasim Industries Ltd, importer on 17.07.2025 by the Adjudicating Authority which was not attended by the Noticee. Another opportunity of personal hearing was given to the noticees, M/s Grasim Industries Ltd, importer and M/s Niranjana Shipping Agency Pvt Ltd, Customs Broker on 22.07.2025 which was attended by Shri Akhilesh Kangsia and Ms Apoorva Parihar, Advocates on behalf of the Noticee, M/s Grasim Industries Ltd and Shri Sant Kumar Varma, Director, on behalf of the Noticee, M/s Niranjana Shipping Agency Pvt Ltd (CB). Personal hearing was granted to the Noticee, M/s Ceva Logistics India Pvt Ltd, Customs Broker on 30.07.2025 which was attended by Shri Amol Gajanan Chavan, Employee of M/s Ceva Logistics India Pvt Ltd (CB). The recordings of the personal hearing are placed in para 3 of this order.

4.3 The competent authority, in terms of provisions of Section 28(9) of Customs Act, 1962 has granted extension for adjudication of the instant SCN, for a period of one(01) month from the last date of adjudication i.e. from 09.09.2025 to 09.10.2025 in the present case. Accordingly, all the Noticees were intimated about the extension of adjudication period vide this office letter dated 08.09.2025. The authorized representative on behalf of the importer, M/s Grasim Industries Ltd, i.e. Shri Apoorva Parihar of M/s Lakshmikumaran Sridharan attorneys, vide their email dated 19.09.2025 enclosed a letter dated 18.09.2025, in which it was contended that the intimation letter dated 08.09.2025 did not provide the reasons which prevented the concerned authority from adjudicating the matter within one year time period as prescribed under Section 28(9) of the Customs Act, 1962. Further, they concluded in their letter dt 18.09.2025 that no order should be passed in the matter without granting them an opportunity of being heard. In support of their contention, they cited the judgement of *Hon'ble Punjab & Haryana High Court dated 22.10.2019 in Shri Ram Agro Chemicals Vs. UOI-2019(10) TMI 1401*. In this regard, I find that the provisions of Section 28(9) of the Customs Act, 1962, is an administrative function conferred by the statute to the adjudicating authority to seek time extension from the competent authority in exigencies and the same cannot be construed as a limitation on the adjudicating authority to issue speaking orders in such scenarios. Further, Section 28(9) of Customs Act, 1962, does not mandate the competent authority to grant an opportunity of Personal Hearing to the Noticees, which also strengthens the view that the extension granted under Section 28(9) of the Act need not be a speaking order. Furthermore, I find that the above cited judgement in the matter of quashing of an SCN due to delayed adjudication was challenged by the department by filing an SLP(C) No. 000937/2021 dt 13.01.2021 (Reg.), before the Hon'ble Supreme Court. Since the matter is presently subjudice before the Hon'ble Supreme Court, the Noticee's reliance on the said judgement contending to provide reasons for the said extension does not hold ground.

4.4 I find that in compliance to the provisions of Section 28(8) and Section 122A of the Customs Act, 1962 and in terms of the principles of natural justice, opportunities for Personal Hearing (PH) were granted to the Noticee. Thus, the principles of natural justice have been followed during the adjudication proceedings. Having complied with the requirement of the principle of natural justice, I proceed to decide the case on merits, bearing in mind the allegations made in the SCN as well as the submissions / contentions made by the Noticee.

4.5 The present proceedings emanate from Show Cause Notice No. 1014/2024-25/COMMR/NS-I/CAC/JNCH dated 10.09.2024 to M/s Grasim Industries Ltd, alleging wrongful availment of exemption from Anti-Dumping Duty (ADD) on imports of 'Saturated Fatty Alcohols' under 32 Bills of Entry (mentioned at Sr. Nos. OTHER THAN 22 & 23 of Annexure-A to the SCN) out of a total 34 bills of entry filed for import, by mis-declaring the country of export as Singapore. The SCN alleges that the importer inappropriately claimed benefit of Sr. No. 1 of Notification No. 28/2018-Customs (ADD) dated 25.05.2018 (NIL ADD) in respect of goods covered under Bills of Entry figuring at Sr. Nos.1 to 34 (OTHER THAN 22 & 23) of Annexure-A to SCN, though the goods were actually shipped from Batam, Indonesia and merely transshipped at Singapore, without any export declaration being filed there. Further, the SCN also alleges that the importer has not paid applicable anti-dumping for the goods imported from foreign supplier, M/s Inter continental Oils & Fats Pte Ltd, Singapore, in respect of imports made under the remaining 2 bills of entry (mentioned at Sr. Nos. 22 & 23 of Annexure-A to the SCN). The SCN contends that this non-payment of applicable anti-dumping duty has resulted in short payment of Rs. 1,48,90,187/- (Rupees One Crore Forty Eight Lakhs Ninety Thousand One Hundred and Eighty Seven only) (ADD amounting to Rs.1,26,18,802.7/- + differential IGST amounting to Rs. 22,71,384.4/-) which is recoverable under Section 28(4) of the Customs Act, 1962, along with applicable interest under Section 28AA of Customs Act, 1962. The SCN further proposes holding the goods liable for confiscation under Section 111(m) of the Act, and seeks imposition of penalties upon M/s Grasim Industries Ltd under Sections 112(a), 114A and 114AA of the Customs Act, 1962.

4.6 On careful perusal of the Show Cause Notice, reply filed by the Noticee, and the case records, I find that the following main issues arise for determination in this case:

- A. Whether or not the goods "Saturated Fatty Alcohols" imported under 32 Bills of Entry mentioned at Sr. Nos. 1 to 34 (OTHER THAN 22 & 23) in Annexure-A to the SCN are rightly liable for imposing Anti-Dumping Duty under Serial No. 1 of Notification No. 28/2018-Customs (ADD) dated 25.05.2018, attracting NIL rate of ADD, or under Serial No. 6 of the said Notification, attracting ADD @ USD 92.23 per MT.
- B. Whether or not the goods "Saturated Fatty Alcohols" imported under two (2) Bills of Entry mentioned at Sr. Nos. 22 and 23 in Annexure-A to the SCN are rightly liable for imposing Anti-Dumping Duty under Serial No. 2 of the said Notification, attracting ADD @ USD 7.1 per MT.
- C. Whether or not the differential Anti-Dumping Duty of ₹1,26,18,803/- and IGST thereon of ₹22,71,384/- (totaling ₹1,48,90,187/-) is recoverable from the importer, M/s Grasim Industries Ltd under Section 28(4) of the Customs Act, 1962, along with applicable interest under Section 28AA.
- D. Whether or not the imported goods covered under the Bills of Entry in question are liable to confiscation under Section 111(m) of the Customs Act, 1962.
- E. Whether or not penalty is imposable on the importer, M/s Grasim Industries Ltd under Sections 112(a), 114A and 114AA of the Customs Act, 1962.

F. Whether or not penalties are imposable on the Customs Brokers, namely M/s Niranjana Shipping Agency Pvt Ltd and M/s Ceva Logistics India Pvt Ltd, under Sections 112(a), 114A and 114AA of the Customs Act, 1962.

4.7 After having framed the substantive issues raised in the SCN which are required to be decided, I now proceed to examine each of the issues individually for detailed analysis based on the facts and circumstances mentioned in the SCN; provision of the Customs Act, 1962; nuances of various judicial pronouncements, as well as Noticee's oral and written submissions and documents / evidences available on record.

A. Whether or not the goods "Saturated Fatty Alcohols" imported under 32 Bills of Entry mentioned at Sr. Nos. OTHER THAN 22 & 23 in Annexure-A to the SCN are rightly covered for the purpose of Anti-Dumping Duty under Serial No. 1 of Notification No. 28/2018-Customs (ADD) dated 25.05.2018, attracting NIL rate of ADD, or under Serial No. 6 of the said Notification, attracting ADD @ USD 92.23 per MT.

4.8 I start with the imports from the foreign supplier, M/s Ecogreen Oleochemicals (Singapore) Pte Ltd. I find that in respect of the 32 consignments under dispute, the Noticee's submission that the goods were produced by M/s PT Ecogreen Oleochemicals, Indonesia and exported through M/s Ecogreen Oleochemicals (Singapore) Pte. Ltd., thereby attracting NIL ADD under Serial No. 1 of Notification No. 28/2018-Customs (ADD), is borne out from the records. The import documents on file, including the commercial invoices, packing lists, purchase order, insurance certificate, sales order and Certificates of Origin, clearly establish Indonesia as the country of origin, PT Ecogreen Oleochemicals as the producer, and Ecogreen Singapore as the exporter. The Bills of Lading further confirm that the consignments were first shipped from Batam, Indonesia on feeder vessels, and subsequently loaded onto mother vessels at Singapore, thus identifying Singapore as the port of loading.

4.9 I find that Notification No. 28/2018-Customs (ADD) dated 25.05.2018 was issued pursuant to the Final Findings of the Designated Authority (DGAD) in the anti-dumping investigation concerning imports of Saturated Fatty Alcohols. In the said findings, the Authority clearly recorded that exports made by M/s PT Ecogreen Oleochemicals, Indonesia were effected through their related trading arm, M/s Ecogreen Oleochemicals (Singapore) Pte. Ltd. It was precisely on this basis that Sr. No. 1 of the Notification prescribed a NIL rate of duty for such exports. Thus, the legislative intent underlying the exemption entry was to exempt the exports of PT Ecogreen routed through Ecogreen Singapore, recognizing that such transactions were not causing injury to the domestic industry. In light of this background, it would not be correct to interpret the entry in a manner that defeats the very objective for which it was created.

4.10 I further find merit in the importer's contentions that M/s Ecogreen Oleochemicals (Singapore) Pte Ltd was the actual exporter of the goods in terms of international trade practice. I take note of the findings of the Designated Authority in the Sunset Review vide Final Findings Notification No. 7/01/2022-DGTR dated 02.02.2023, wherein it was categorically recorded that exports made by M/s PT Ecogreen Oleochemicals, Indonesia attract a NIL rate of anti-dumping duty, irrespective of the country of export. This clarification from the authority which originally conducted the anti-dumping investigation leaves no ambiguity as to the policy intent. It is evident that the exemption was producer-specific and not meant to be restricted or denied merely because the goods were routed through or transshipped at Singapore. Accordingly, the reliance placed in the SCN on procedural aspects such as non-filing of a shipping bill at Singapore is of no consequence, as the binding clarification of the Designated Authority leaves no scope for denying the NIL duty benefit to PT Ecogreen's exports. Para 146 of Sunset Review vide Final Findings Notification No. 7/01/2022-DGTR dated 02.02.2023 is quoted below for reference:-

"146. Therefore, Authority recommends continuation of anti-dumping measure as fixed rate duty. Accordingly, definitive anti-dumping duty equal to the amount mentioned in Column 7 of the Duty Table below is recommended to be imposed for five (5) years from the date of the Notification to be issued by the Central Government, on imports of the subject goods described at Column 3 of the Duty Table, originating in or exported from Indonesia, Malaysia and Thailand."

DUTY TABLE

S. No.	Heading/ Subheading	Description of Goods	Country of Origin	Country of Export	Producer	Amount (USD/MT)
(1)	(2)	(3)	(4)	(5)	(6)	(7)
1.	2905.17, 2905.19, 3823.70	Saturated Fatty Alcohol of Carbon chain length C12 to C18 and their blends	Indonesia	Any including Indonesia	M/s PT Ecogreen Oleochemicals	Nil

4.11 Section 9A and 9B of Customs Tariff Act, 1975 are quoted below for reference:-

"Section 9A . Anti- dumping duty on dumped articles. -

(1) Where any article is exported by an exporter or producer from any country or territory (hereinafter in this section referred to as the exporting country or territory) to India at less than its normal value, then, upon the importation of such article into India, the Central Government may, by notification in the Official Gazette, impose an anti-dumping duty not exceeding the margin of dumping in relation to such article.

Explanation. For the purposes of this section, -

(a) "margin of dumping", in relation to an article, means the difference between its export price and its normal value;

(b) "export price", in relation to an article, means the price of the article exported from the exporting country or territory and in cases where there is no export price or where the export price is unreliable because of association or a compensatory arrangement between the exporter and the importer or a third party, the export price may be constructed on the basis of the price at which the imported articles are first resold to an independent buyer or if the article is not resold to an independent buyer, or not resold in the condition as imported, on such reasonable basis as may be determined in accordance with the rules made under sub-section (6);

(c) "normal value", in relation to an article, means -

(i) the comparable price, in the ordinary course of trade, for the like article when 2 [destined for consumption] in the exporting country or territory as determined in accordance with the rules made under sub section (6); or

(ii) when there are no sales of the like article in the ordinary course of trade in the domestic market of the exporting country or territory, or when because of the particular market situation or low volume of the sales in the domestic market of the exporting country or territory, such sales do not permit a proper comparison, the normal value shall be either -

(a) comparable representative price of the like article when exported from the exporting country or [territory to] an appropriate third country as determined in accordance with the rules made under sub-section (6); or

(b) the cost of production of the said article in the country of origin along with reasonable addition for administrative, selling and general costs, and for profits, as determined in accordance with the rules made under sub-section (6):

Provided that in the case of import of the article from a country other than the country of origin and where the article has been merely transhipped through the country of export or such article is not produced in the country of export or there is no comparable price in the country of export, the normal value shall be determined with reference to its price in the country of origin.

(1A) Where the Central Government, on such inquiry as it may consider necessary, is of the opinion that circumvention of anti-dumping duty imposed under sub-section (1) has taken place,

either by altering the description or name or composition of the article subject to such anti-dumping duty or by import of such article in an unassembled or disassembled form or by changing the country of its origin or export or in any other manner, whereby the anti-dumping duty so imposed is rendered ineffective, it may extend the anti-dumping duty to such article or an article originating in or exported from such country, as the case may be, from such date, not earlier than the date of initiation of the inquiry, as the Central Government may, by notification in the Official Gazette, specify.

(1B) Where the Central Government, on such inquiry as it may consider necessary, is of the opinion that absorption of anti-dumping duty imposed under sub-section (1) has taken place whereby the antidumping duty so imposed is rendered ineffective, it may modify such duty to counter the effect of such absorption, from such date, not earlier than the date of initiation of the inquiry, as the Central Government may, by notification in the Official Gazette, specify.

Explanation. - For the purposes of this sub-section, "absorption of anti-dumping duty" is said to have taken place,-

(a) if there is a decrease in the export price of an article without any commensurate change in the cost of production of such article or export price of such article to countries other than India or resale price in India of such article imported from the exporting country or territory; or

(b) under such other circumstances as may be provided by rules.

(2) The Central Government may, pending the determination in accordance with the provisions of this section and the rules made thereunder of the normal value and the margin of dumping in relation to any article, impose on the importation of such article into India an anti-dumping duty on the basis of a provisional estimate of such value and margin and if such anti-dumping duty exceeds the margin as so determined :-

(a) the Central Government shall, having regard to such determination and as soon as may be after such determination, reduce such anti-dumping duty; and

(b) refund shall be made of so much of the anti-dumping duty which has been collected as is in excess of the anti-dumping duty as so reduced.

(2A) Notwithstanding anything contained in sub-section (1) and sub-section (2), a notification issued under sub-section (1) or any anti-dumping duty imposed under sub-section (2) shall not apply to articles imported by a hundred percent export-oriented undertaking or a unit in a special economic zone, unless,-

(i) it is specifically made applicable in such notification or to such undertaking or unit; or

(ii) such article is either cleared as such into the domestic tariff area or used in the manufacture of any goods that are cleared into the domestic tariff area, in which case, anti-dumping duty shall be imposed on that portion of the article so cleared or used, as was applicable when it was imported into India.

Explanation. - For the purposes of this section,-

(a) the expression "hundred percent export-oriented undertaking" shall have the same meaning as assigned to it in clause (i) of Explanation 2 to sub-section (1) of section 3 of the Central Excise Act, 1944 (1 of 1944);

(b) the expression "special economic zone" shall have the same meaning as assigned to it in clause (za) of section 2 of the Special Economic Zones Act, 2005 (28 of 2005).

(3) If the Central Government, in respect of the dumped article under inquiry, is of the opinion that-

(i) there is a history of dumping which caused injury or that the importer was, or should have been, aware that the exporter practices dumping and that such dumping would cause injury; and

(ii) the injury is caused by massive dumping of an article imported in a relatively short time which in the light of the timing and the volume of imported article dumped and other circumstances is likely to seriously undermine the remedial effect of the anti-dumping duty liable to be levied, the Central Government may, by notification in the Official Gazette, levy anti-dumping duty retrospectively from a date prior to the date of imposition of anti-dumping duty under sub-section (2) but not beyond ninety days from the date of notification under that sub-section, and notwithstanding anything contained in any law for the time being in force, such duty shall be payable at such rate and from such date as may be specified in the notification.

(4) The anti-dumping duty chargeable under this section shall be in addition to any other duty imposed under this Act or any other law for the time being in force.

(5) The anti-dumping duty imposed under this section shall, unless revoked earlier, cease to have effect on the expiry of five years from the date of such imposition:

Provided that if the Central Government, in a review, is of the opinion that the cessation of such duty is likely to lead to continuation or recurrence of dumping and injury, it may, from time to time, extend the period of such imposition for a further period 8 [upto five years] and such further period shall commence from the date of order of such extension :

Provided further that where a review initiated before the expiry of the aforesaid period of five years has not come to a conclusion before such expiry, the anti-dumping duty may continue to remain in force pending the outcome of such a review for a further period not exceeding one year.

Provided also that if the said duty is revoked temporarily, the period of such revocation shall not exceed one year at a time.

(6) The margin of dumping as referred to in sub-section (1) or sub-section (2) shall, from time to time, be ascertained and determined by the Central Government, after such inquiry as it may consider necessary and the Central Government may, by notification in the Official Gazette, make rules for the purposes of this section, and without prejudice to the generality of the foregoing, such rules may provide for the manner in which articles liable for any anti-dumping duty under this section may be identified, and for the manner in which the export price and the normal value of, and the margin of dumping in relation to, such articles may be determined and for the assessment and collection of such anti-dumping duty.

(6A) The margin of dumping in relation to an article, exported by an exporter or producer, under inquiry under sub-section (6) shall be determined on the basis of records concerning normal value and export price maintained, and information provided, by such exporter or producer:

Provided that where an exporter or producer fails to provide such records or information, the margin of dumping for such exporter or producer shall be determined on the basis of facts available.

(7) Every notification issued under this section shall, as soon as may be after it is issued, be laid before each House of Parliament.

(8) The provisions of the Customs Act, 1962 (52 of 1962) and the rules and regulations made thereunder, including those relating to the date for determination of rate of duty, assessment, non-levy, short levy, refunds, interest, appeals, offences and penalties shall, as far as may be, apply to the duty chargeable under this section as they apply in relation to duties leviable under that Act.]

Section 9B. No levy under section 9 or section 9A in certain cases. -

(1) Notwithstanding anything contained in section 9 or section 9A, -

(a) no article shall be subjected to both countervailing duty and anti-dumping duty to compensate for the same situation of dumping or export subsidization;

(b) the Central Government shall not levy any countervailing duty or anti-dumping duty -

(i) under section 9 or section 9A by reasons of exemption of such articles from duties or taxes borne by the like article when meant for consumption in the country of origin or exportation or by reasons of refund of such duties or taxes;

(ii) under sub-section (1) of each of these sections, on the import into India of any article from a member country of the World Trade Organisation or from a country with whom Government of India has a most favoured nation agreement (hereinafter referred as a specified country), unless in accordance with the rules made under sub-section (2) of this section, a determination has been made that import of such article into India causes or threatens material injury to any established industry in India or materially retards the establishment of any industry in India; and

(iii) under sub-section (2) of each of these sections, on import into India of any article from the specified countries unless in accordance with the rules made under sub-section (2) of this section, a preliminary findings has been made of subsidy or dumping and consequent injury to domestic industry; and a further determination has also been made that a duty is necessary to prevent injury being caused during the investigation:

Provided that nothing contained in sub-clauses (ii) and (iii) of clause (b) shall apply if a countervailing duty or an anti-dumping duty has been imposed on any article to prevent injury or threat of an injury to the domestic industry of a third country exporting the like articles to India;

(c) the Central Government may not levy –

(i) any countervailing duty under section 9, at any time, upon receipt of satisfactory voluntary undertakings from the Government of the exporting country or territory agreeing to eliminate or limit the subsidy or take other measures concerning its effect, or the exporter agreeing to revise the price of the article and if the Central Government is satisfied that the injurious effect of the subsidy is eliminated thereby;

(ii) any anti-dumping duty under section 9A, at any time, upon receipt of satisfactory voluntary undertaking from any exporter to revise its prices or to cease exports to the area in question at dumped price and if the Central Government is satisfied that the injurious effect of dumping is eliminated by such action.

(2) The Central Government may, by notification in the Official Gazette, make rules for the purposes of this section, and without prejudice to the generality of the foregoing, such rules may provide for the manner in which any investigation may be made for the purposes of this section, the factors to which regard shall be at in any such investigation and for all matters connected with such investigation."

4.12 I note that under the statutory framework of Section 9A of the Customs Tariff Act, 1975, the levy of Anti-Dumping Duty (ADD) is contingent upon the Final Findings and recommendations of the Designated Authority (DA) functioning under the Directorate General of Trade Remedies (DGTR), Ministry of Commerce and Industry. The DA alone is empowered to conduct a detailed investigation into alleged dumping, determine the margin of dumping, assess the injury to domestic industry and recommend the imposition of ADD at specific rates for specific producer-exporter combinations. The Customs authorities cannot travel beyond their scope or reinterpret them at the assessment or adjudication stage.

4.13 I also note the mandate of Section 9B(1)(b)(iii) of the Customs Tariff Act, 1975, which categorically stipulates that no anti-dumping duty shall be levied on imports from a country unless two specific preconditions are met:

1. A **preliminary finding** of dumping or subsidy and the consequent injury to the domestic industry; and
2. A **further determination** that imposition of such duty is necessary to prevent injury during the pendency of investigation.

4.14 This statutory provision reflects the legislative intent that ADD cannot be imposed arbitrarily or on mere suspicion, but only after due inquiry and determination in strict accordance with the rules framed under Section 9B(2) of the act, *ibid*. In the present case, the Designated Authority (DGTR), in its Final Findings of 2018 as well as the subsequent Sunset Review of 2023, has clearly determined that exports from M/s PT Ecogreen Oleochemicals, Indonesia, through M/s Ecogreen Oleochemicals (Singapore) Pte. Ltd., attract a NIL rate of ADD. There is no preliminary finding, nor any subsequent determination, justifying levy of ADD on these specific consignments. Hence, imposition of ADD by disregarding such findings would be contrary to Section 9B(1)(b)(iii) of the Customs Tariff Act, 1975 and ultra vires to the statutory framework.

4.15 The Hon'ble Bombay High Court in *Mahle Anand Thermal Systems Pvt. Ltd. v. Union of India* [2023 (383) E.L.T. 32 (Bom.)] categorically held that the levy and collection of Anti-Dumping Duty (ADD) in disregard of the statutory framework under Section 9A read with Section 9B(1)(b)(iii) of the Customs Tariff Act, 1975 is impermissible. The Court, while granting relief to the petitioner, declared that the impugned levy was "incorrect and contrary to Section 9A read with 9B(b)(iii)", as the goods in question stood excluded under the Final

Findings. Para 12 to 14 of the said judgement is quoted below:-

"12. Of course, in the notification issued being Notification No. 23 of 2017 the description of the goods not included in the goods on which anti-dumping duty is leviable is worded as under :-

"(vii) Clad with compatible non-clad Aluminium Foil: Clad with compatible non-clad Aluminium Foil is a corrosion-resistant aluminium sheet formed from aluminium surface layers metallurgically bonded to high-strength aluminium alloy core material for use in engine cooling and air conditioner systems in automotive industry; such as radiator, condenser, evaporator, intercooler, oil cooler and heater."

13. Subsequently, there is a clarification issued by the Directorate General of Anti-Dumping and Allied Duties on 1st February, 2018 which is quoted earlier. Therefore, it is quite clear that clad as well as clad with compatible non-clad or unclad aluminium foil has been excluded from anti-dumping duty. Respondent No. 4 therefore was not justified in insisting on payment of antidumping duty for clearance of unclad or non-clad consignment of aluminium foil, more so, when the same product is allowed to be imported from other ports without insisting on payment of levy of anti-dumping duty.

14. In view of the above, we allow the petition in terms of prayer clauses (a1) and (e) and the same read as under:-

"(a1) that this Hon'ble Court be pleased to issue a writ of Mandamus or a writ in the nature of Mandamus or any other writ, order or direction under Article 226 of the Constitution of India declaring that levy and collection of ADD on unclad or non-clad aluminium foils for automobile industry imported from China PR in terms of Notification No.23/2017-Cus. (ADD), dated 16-5-2017, is incorrect and contrary to Section 9A read with 9B(b)(iii) of the Customs Tariff Act, 1975 and read with paragraph(s) 9(ii)(c), 12, 31, 79 and 136(xlix) of Final Findings dated 10-3-2017. (e) that this Hon'ble Court be pleased to issue a writ of Mandamus or a writ in the nature of Mandamus or any other writ, order or direction under Article 226 of the Constitution of India ordering and directing the respondents by themselves, their officers, subordinates, servants and agents to forthwith grant refund of Anti-dumping Duty paid by the petitioner under protest on import of unclad/non-clad aluminium foil from China PR in terms of Notification No. 23/2017Cus.(ADD), dated 16-5-2017 during the period from August 2017 to December 2018;"

4.16 Applying the above legal position to the facts of the present case, I find that the DA in its Final Findings of 2018 clearly determined that exports of goods produced by M/s PT Ecogreen Oleochemicals, Indonesia, through M/s Ecogreen Oleochemicals (Singapore) Pte. Ltd., attract NIL ADD. Further, the Sunset Review of 2023 reaffirmed this position by recording that the NIL rate applies to exports of the said producer with "Country of Export – Any including Indonesia," thereby recognizing that routing or transshipment through Singapore does not disqualify the goods from levy of NIL ADD.

4.17 Therefore, any denial of benefit on the basis of objections relating to exporter-of-record or transshipment would amount to re-interpreting or overriding the DA's binding determinations, which is impermissible under Section 9A, Section 9B, and the ratio laid down by the Hon'ble Bombay High Court. Consequently, I hold that the demand of ADD proposed in the SCN is unsustainable in law.

4.18 I further find that the Hon'ble Gujarat High Court, in *Realstrips Pvt. Ltd. v. Union of India* [2023 (11) Centax 272 (Guj.)], has laid down the binding principle that the recommendations of the Designated Authority (DA) constitute the jurisdictional facts for any levy, withdrawal, or continuation of Anti-Dumping Duty or Countervailing Duty. In para 7.6.1, the Court categorically held:

"7.6.1 The recommendations of the designated authority would contain the findings on these facts and aspects. They are the jurisdictional facts. They are the foundations for the Central Government to take a decision and to issue the notification. The jurisdictional facts cannot be bypassed."

4.19 The above ratio squarely applies to the present case. It reinforces that the levy, continuation, or withdrawal of duty must strictly follow the statutory procedure and be founded upon DA's findings. Any attempt by Customs authorities to impose or interpret Anti-Dumping Duty beyond the DA's determinations amounts to bypassing jurisdictional facts and is ultra vires to the Customs Tariff Act.

4.20 I find that the Department's position appears to be based on a narrow interpretation of the term "exported from Singapore," focusing on the physical movement of goods from Batam to Singapore via feeder vessel rather than the legal and commercial role of the exporter. However, this stance seems inconsistent with the Designated Authority's findings and the intent of Notification No. 28/2018-Customs (ADD) for the following reasons:

4.20.1 In international trade and anti-dumping investigations, the "exporter" is typically the entity responsible for the commercial transaction and export documentation, not necessarily the entity at the port of physical shipment. Here, M/s Ecogreen Oleochemicals (Singapore) Pte Ltd is clearly identified as the exporter in the Certificates of Origin and other documents, and it handles the commercial export to India. The Designated Authority explicitly recognized this role in its findings.

4.20.2 The definition of transshipment as provided in S.B Sarkar's 'Words and Phrases of Central Excise and Customs' is reproduced below:

"Transship, or Trans-shipment means to transfer from one ship or conveyance to another. Transshipment of imported goods without payment of duty is provided for in Section 54 of the Customs Act, 1962."

Further, the term transshipment has been defined under Chapter 2, International Convention on the Simplification and Harmonization Of Customs Procedures (Kyoto Convention) as follows:

"transshipment" means the Customs procedure under which goods are transferred under Customs control from the importing means of transport to the exporting means of transport within the area of one Customs office which is the office of both importation and exportation."

From the above definitions, it is evident that definition of the term transshipment does not by any means exclude the act of export. In the instant case, the goods were shipped from Indonesia to Singapore to their related party, which were subsequently exported to India. This can also be seen from the Bill of Lading issued & signed in Singapore. In the instant case, the export would tantamount to goods being taken outside of Singapore. The fact that the goods are being transshipped has no bearing on the fact that the imported goods are indeed exported from Singapore.

4.20.3 Transshipment does not alter exporter status. Transshipment through Singapore from Batam to the main vessel is a common logistical practice and does not change the identity of the exporter. The Sunset Review Findings vide F.No. 7/01/2022-DGTR explicitly state that the country of export is "Any including Indonesia," indicating that the NIL ADD rate applies regardless of whether the goods were shipped directly from Indonesia or transshipped through another port, such as Singapore. The Department's focus on the port of loading Singapore as evidence of non-export from Singapore ignores this clarification.

4.20.4 Had the exporter itself been based in Indonesia, the movement through Singapore could have been characterised as mere transshipment. However, since the exporter was M/s Ecogreen Oleochemicals (Singapore) Pte Ltd, the shipment cannot be so treated; rather, it represents a valid export from Singapore by the entity expressly recognised in Serial No. 1 of the Notification.

4.20.5 The intent of Serial No. 1 of Notification No. 28/2018-Customs (ADD) specifically covers the producer-exporter combination of M/s PT Ecogreen Oleochemicals and M/s Ecogreen

Oleochemicals (Singapore) Pte Ltd. The Designated Authority's investigation considered the entire export chain, including the ex-factory sale and costs incurred by the Singapore entity for example inland freight. Assigning a NIL injury margin to this combination indicates that the arrangement was thoroughly evaluated and deemed non-injurious to the domestic industry. Denying the NIL ADD rate-by alleging/interpreting movement of goods through Singapore as mere transshipment-would effectively nullify Serial No. 1, as it would prevent the very transaction it was designed to cover from receiving the intended benefit.

4.20.6 The Certificates of Origin, Bills of Lading, and payment remittances all align with the requirements of Serial No. 1. The Department's contention that the goods were not exported from Singapore lacks support and is not sustainable, as the documentation clearly establishes M/s Ecogreen Oleochemicals (Singapore) Pte Ltd as the exporter, with Singapore as the port of loading for the main vessel.

4.20.7 In anti-dumping cases, the focus is on the commercial and legal roles of the parties involved, not merely the physical movement of goods. The Designated Authority's findings and the Sunset Review explicitly account for the transshipment process and affirm the applicability of the NIL ADD rate. The Department's interpretation appears to contradict these findings, which carry legal weight as they form the basis of the notification.

4.21 Therefore, I find that the importer is correct in claiming the Serial No. 1 of Notification No. 28/2018-Customs (ADD) as it specifically covers the transaction involving goods produced by M/s PT Ecogreen Oleochemicals (Indonesia) and exported by M/s Ecogreen Oleochemicals (Singapore) Pte Ltd. The Department's denial of the NIL ADD rate on the grounds that the goods were transshipped through Singapore and not exported from Singapore is not supported by the Designated Authority's Final Findings or the Sunset Review. The notification and its underlying findings clearly account for the export arrangement, including transshipment, and assign a NIL ADD rate to this specific producer-exporter combination.

4.22 I find that the Department's reliance on Serial No. 6 of the Notification, which prescribes an Anti-Dumping Duty of US\$ 92.23 per MT, is misplaced. A careful reading of the Notification reveals that Serial No. 6 applies only to imports of the subject goods originating from countries other than those subjected to Anti-dumping duty. In the present case, the country of origin is Indonesia which has been subjected to Anti-dumping duty, and the producer-exporter has been clearly covered under Serial No. 1 of the Notification, which prescribes NIL rate of ADD. As such Serial No. 6 clearly cannot be applied to the subject imports which originated from Indonesia. Thus, invoking Serial No. 6 to impose ADD is legally untenable as it amounts to expanding the scope of the Notification beyond its express terms.

4.23 I find that the proposals contained in the Show Cause Notice are not supported by cogent evidence or sustainable reasoning. The entire case of the Department rests on the assertion that the benefit of Serial No. 1 of Notification No. 28/2018-Cus. (ADD) is not available because no export declaration was filed at Singapore and that the goods were merely transshipped through Singapore. However, the SCN does not cite any provision of law or condition in the Notification which prescribes filing of a shipping bill at Singapore as a pre-requisite for claiming the exemption. It is a settled principle that conditions not expressly provided in the Notification cannot be read into by implication.

4.23.1 Further, the SCN overlooks the fact that the Designated Authority, in its Final Findings as well as the Sunset Review, has already examined the export channel of PT Ecogreen Indonesia through Ecogreen Singapore and granted NIL ADD to this producer-exporter combination. The very foundation of the Serial No.1 of the Notification rests on these findings, and the SCN has failed to show how the importer's claim falls outside their scope. In fact, all the documents relied upon—Certificates of Origin, Bills of Lading, commercial invoices, and

payment remittances support the importer's stand that the goods originated in Indonesia and were exported through Ecogreen, Singapore.

4.23.2 Therefore, I find that the SCN is fundamentally flawed in its reasoning and proceeds on presumptions rather than evidence, and fails to establish the statutory grounds. In light of the foregoing discussion, including the statutory framework under Sections 9A and 9B of the Customs Tariff Act, 1975, the DGTR's Final Findings, and binding judicial precedents of the Hon'ble Gujarat High Court, Hon'ble Bombay High Court, I conclude that the goods imported by the Noticee were correctly assessed under Serial No. 1 of Notification No. 28/2018-Customs (ADD) attracting NIL rate of Anti-Dumping Duty. Accordingly, I hold the goods imported by the importer vide Bills of Entry as per Annexure-A of the notice are not liable for levy of Anti-Dumping Duty.

B. Whether or not the goods "Saturated Fatty Alcohols" imported under two (2) Bills of Entry mentioned at Sr. Nos. 22 and 23 in Annexure-A of the SCN are rightly liable for imposition of Anti-Dumping Duty under Serial No. 2 of the said Notification, attracting ADD @ USD 7.1 per MT.

4.24 Now, I proceed to analyze the imports made by the noticee from foreign supplier, M/s Intercontinental Oils & Fats Pte Ltd to ascertain whether the imported goods are liable for imposition of anti-dumping duty in terms Notification No. 28/2018-Customs (ADD) dated 25.05.2018. In the SCN, it has been alleged that the noticee has imported the goods from M/s Intercontinental Oils & Fats Pte Ltd, Singapore without paying applicable anti-dumping duty.

4.25 Further, I proceed to decide applicability of anti-dumping duty for the imports made by the Noticee wherein the supplier is M/s Intercontinental Oils & Fats Pte Ltd, Singapore. I find that as per Annexure-A to the impugned Show Cause Notice, there are two (02) Bills of Entry filed for import from foreign supplier, M/s Intercontinental Oils and Fats PTE Ltd, Singapore and the total duty demand in respect of the said two (02) bills of entry amounts to Rs. 35,229/- (Rs 29,855/- differential ADD and Rs. 5,374/- IGST on differential ADD), calculated as per details provided at Annexure-A to the SCN.

4.26 I find that there is no dispute that the applicable ADD is @ 7.1 USD per MT which is at Sr. No. 2 of the Notification No. 28/2018-Customs (ADD) dated 25.05.2018. Same rate has been specified in the Annexure-A of the SCN and applicable ADD has also been calculated on its basis in the SCN.

S.N o.	Sub-headings	Description of goods	Country of origin	Country of export	Producer	Exporter	Amount	Unit	Currency
1	2	3	4	5	6	7	8	9	10
2	2905 17, 2905 19, 3823 70	-do-	Indonesia	Indonesia	M/s PT Musim Mas	M/s Inter-Continental Oils & Fats Pte Ltd, Singapore	7.1	MT	USD

4.26.1 The details of the impugned two(2) Bills of Entry wherein the supplier is M/s Intercontinental Oils & Fats Pte Ltd, Singapore are tabulated as follows:-

Bill of Entry Date	Supplier	Description of Goods	Quantity in MT	US D rate	ADD Amount calculated @7.1 in Rs.	Diff. IGST Amount calculated @18 % on ADD	Status of Payment
4944266 dt 18.09.2019	M/s Intercontinental Oils & Fats Pte. Ltd.	C12 C14 Fatty Alcohol Mascol 24 Lauryl Myristyl Alcohol for captive use in epoxy plant CERT No. 0036130/MDN/2019 DT 02.09	38.59	72.8	19,946.39	3,590.35	ADD & Diff. IGST on ADD of Rs. 23,537/- paid vide challan No. HCM-1727 dt 20.09.2019
5073723 dt 27.09.2019	M/s Intercontinental Oils & Fats Pte. Ltd.	C12 C14 Fatty Alcohol Mascol 24 Lauryl Myristyl Alcohol for captive use in epoxy plant CERT No. 0037170/MDN/2019 DT 09.09	19.33	72.2	9,908.94	1,783.61	ADD & Diff. IGST on ADD of Rs. 11,693/- paid vide challan No. HCM-109 dt 01.10.2019

4.26.2 I find that the importer in their submissions submitted that they had duly paid the amounts of Rs. 23,537/- & Rs. 11,693/- (totalling to Rs.35,230/-) towards payment of anti-dumping duty and consequential IGST in respect of aforementioned Bills of Entry Nos. 4944266 dt 18.09.2019 and 5073723 dt 27.09.2019 vide challan Nos HCM-1727 dt 20.09.2019 and HCM-109 dt 01.10.2019 respectively. The said challan copies of payment were also submitted by the importer as Annexures to their written submissions. It is noticed from the payment dates of the respective challans that the importer has correctly made the due payment of ADD along with IGST at the time of import itself. Since the respective payments were made at the time of import, these imported goods are not in dispute with regard to leviability as well as payment of ADD against Sr. No. 2 of the said Notification. It has also been made clear from these payments that the importer evidently had no intention of evading the applicable ADD against Sr. No. 2 of said Notification along with IGST on the goods imported vide said 2 bills of entry.

4.27 In view of the foregoing, I conclude that the goods imported vide two (2) Bills of Entry mentioned at Sr. No. 22 & 23 (the details of which are tabulated above) of Annexure-A to the SCN rightly fall under Sr. No. 2 of ADD Notification No. 28/2018-Cus (ADD) (as amended) attracting ADD@USD 7.1 per MT which amounts to ADD of Rs. 9,908.94/- and Rs. 19,946.39/- with consequential IGST of Rs. 1783.61/- and Rs. 3,590.35/- respectively. I find that the importer has fully discharged the payments of ADD & consequential IGST at the time of clearance of these imported goods, which vindicates the importer from the allegation made in SCN that the antidumping duty was not paid in respect of imports from the foreign supplier, M/s Intercontinental Oils & Fats Pte Ltd, Singapore. The SCN failed to take into due cognizance of the fact that the payments in respect of these 2 bills of entry were duly made by the importer at the time of import. Therefore, the allegation made in SCN that the importer has imported goods from the foreign supplier, M/s Intercontinental Oils & Fats Pte Ltd without payment of applicable Anti-dumping duty is not tenable and consequently, I find that the demand of differential ADD along with IGST proposed in the SCN against the imports covered under the

said two(2) bills of entry in question, is unsustainable and hence liable to be dropped forthwith.

C. Whether or not the differential Anti-Dumping Duty of ₹1,26,18,803/- and IGST thereon of ₹22,71,384/- (totalling ₹1,48,90,187/-) is recoverable from the importer, M/s Grasim Industries Ltd under Section 28(4) of the Customs Act, 1962, along with applicable interest under Section 28AA.

4.28 Since the goods imported vide 32 bills of Entry (mentioned at Sr Nos OTHER THAN 22 & 23 of Annexure-A to the SCN) were rightly covered under Serial No. 1 of Notification No. 28/2018-Customs (ADD) dated 25.05.2018, no ADD was leviable and the consequential IGST on ADD also does not arise. Also, as the payment of ADD with consequential IGST was duly discharged by the importer in respect of imports made vide the remaining 2 bills of entry (mentioned at Sr. Nos. 22 & 23 of Annexure-A to the SCN) at the time of import, the demand of ADD in respect of imports vide these 2 bills of entry proposed under Section 28(4) of the Customs Act, 1962 is unsustainable. Once the very basis of the demand is found to be incorrect, the question of recovery of the alleged differential duty, along with interest under Section 28AA, does not survive.

D. Whether or not the imported goods covered under the Bills of Entry in question are liable to confiscation under Section 111(m) of the Customs Act, 1962.

4.29 In view of the detailed analysis undertaken in the foregoing paragraphs, I hold that the imports made by the noticee vide 32 bills of entry (mentioned at Sr. Nos. other than 22 & 23 at Annexure-A to the SCN) were covered by Serial No. 1 of Notification No. 28/2018-Customs (ADD) dated 25.05.2018, as the goods were produced by M/s PT Ecogreen Oleochemicals, Indonesia and exported through M/s Ecogreen Oleochemicals (Singapore) Pte. Ltd., a fact duly corroborated by commercial invoices, Certificates of Origin, Bills of Lading and other import documents. I further hold that the imports made by the Noticee vide the remaining 2 bills of entry (mentioned at Sr. Nos. 22 & 23 of Annexure-A to the SCN) were covered by Sr. No. 2 of Notification No. 28/2018-Customs (ADD) dated 25.05.2018 as the goods were produced by M/s PT Musim Mas, Indonesia and exported through M/s Intercontinental Oils & Fats Pte Ltd, Singapore, also a fact duly corroborated by commercial invoices, Certificates of Origin, Bills of Lading and other import documents. I also take note of the Designated Authority's Final Findings as well as the subsequent Sunset Review findings, both of which establish beyond doubt that exports of Saturated Fatty Alcohols produced by M/s PT Ecogreen Oleochemicals, Indonesia and exported by M/s Ecogreen Oleochemicals (Singapore) Pte. Ltd. were expressly covered by the finding of the Designated Authority and were intended to be granted NIL ADD, irrespective of procedural aspects concerning routing or transshipment. Consequently, I find that there was no mis-declaration, suppression or misstatement of facts on the part of the noticee. The goods have been correctly assessed at the time of import and are, therefore, not liable to confiscation under Section 111(m) of the Customs Act, 1962. The proposal for confiscation in the Show Cause Notice is, accordingly, held to be unsustainable.

E. Whether or not penalty is imposable on the importer, M/s Grasim Industries Ltd under Sections 112(a), 114A and 114AA of the Customs Act, 1962.

4.30 I find that the proposals for penalty in the SCN flow from the allegation that the importer deliberately misdeclared the country of export, wrongly availed the benefit of NIL ADD under Serial No. 1 of Notification No. 28/2018-Cus (ADD) for import of goods covered under 32 bills of entry (mentioned at Sr. Nos. OTHER THAN 22 & 23 of Annexure-A to the SCN) and imports covered under the remaining 2 bills of entry (mentioned at Sr. No. 22 of Annexure-A to the SCN) were made without payment of applicable duty, thereby rendering the goods liable to

confiscation and the importer liable to penalty under Sections 112(a), 114A and 114AA of the Customs Act, 1962.

4.30.1 However, as already discussed under issues A to D, the goods were correctly declared as to their country of origin, exporter, and port of loading, and the benefit of NIL ADD was rightly available to the Noticee under Serial No. 1 of the Notification for imports covered by 32 bills of entry as discussed above. No misdeclaration, suppression of facts, or submission of false or forged documents has been established. Also, since the payment towards ADD along with IGST was duly made by the importer in respect of imports under the remaining 2 bills of entry at the time of import itself, no penalty can be imposed in respect of such imports. It is well settled that penalties under Sections 112(a), 114A and 114AA can only be imposed where there is clear evidence of mens rea or deliberate intent to evade duty.

4.30.2 In light of these findings, I hold that penalties proposed under Sections 112(a), 114A and 114AA of the Customs Act, 1962 are not sustainable and are therefore liable to be set aside.

F. Whether or not penalties are imposable on the Customs Brokers, namely M/s Niranjan Shipping Agency Pvt Ltd and M/s Ceva Logistics India Pvt Ltd, under Sections 112(a), 114A and 114AA of the Customs Act, 1962.

4.31 I find that the Show Cause Notice has proposed penalties on the Customs Brokers primarily on the allegation that they failed to exercise due diligence while filing the impugned Bills of Entry and thereby facilitated the alleged misdeclaration by the importer. It is alleged that such failure attracts penal liability under Sections 112(a), 114A and 114AA of the Customs Act, 1962.

4.31.1 On examination of the case records, I note that the role of the Customs Brokers was limited to filing Bills of Entry on the basis of documents provided by the importer. The import documents such as invoices, certificates of origin, packing lists, and Bills of Lading were genuine and issued by the producer/exporter. The Brokers had no independent reason to doubt the correctness of such documents. Further, the importer had correctly declared Indonesia as the country of origin and Ecogreen Singapore as the exporter, which is borne out by the documentary evidence. Thus, there is no material to suggest that the Customs Brokers either connived with the importer or were aware of any alleged misdeclaration.

4.31.2 It is a settled position of law that Customs Brokers cannot be penalised for bona fide reliance on authentic documents placed before them by the importer, unless it is proved that they had knowledge of falsity or participated in the alleged offence. In the present case, such evidence is completely absent. Consequently, I hold that the Customs Brokers cannot be visited with penal consequences under Sections 112(a), 114A or 114AA of the Customs Act, 1962. The proposals for penalty against them are therefore unsustainable and liable to be dropped.

5. In view of the facts of the case, the documentary evidences on record and findings as detailed above, I pass the following order:

ORDER

i. I order that the demand for differential Anti-Dumping Duty of Rs. ₹1,26,18,803/- and IGST on not paid Anti-dumping Duty amounting to Rs. ₹22,71,384/- (total amounting to Rs ₹ 1,48,90,187/-) under Section 28(4) of the Customs Act, 1962, is not sustainable and is hereby dropped.

ii. I reject the allegation made in SCN that the goods were imported from the foreign supplier, M/s Intercontinental Oils & Fats Pte Ltd, Singapore without payment of applicable duty in respect of goods imported vide Bills of Entry No. 4944266 dt 18.09.2019 and 5073723 dt 27.09.2019 (as mentioned at Sr. Nos. 22 & 23 of Annexure-A to the SCN), since the respective

payment of ADD along with consequential IGST for the said Bills of Entry were fully discharged by the importer at the time of import itself.

iii. I order that the proposal to levy interest under Section 28AA of the Customs Act, 1962, is dropped, as the principal demand does not survive.

iv. I order that the proposal to confiscate the goods covered under the Bills of Entry listed in Annexure-A of the SCN under Section 111(m) of the Customs Act, 1962, is not maintainable and is hereby dropped.

v. I order that the proposal to impose penalties on M/s Grasim Industries Ltd under Sections 112(a), 114A, and/or 114AA of the Customs Act, 1962, is not warranted and is hereby dropped.

vi. I order that the Show Cause Notice No. 1065/2024-25/COMMR/NS-I/CAC/JNCH dt 10.09.2024 is hereby dropped in its entirety.

This order is issued without prejudice to any other action that may be taken in respect of the goods in question and/or the persons/ firms concerned, covered or not covered by this show cause notice, under the provisions of Customs Act, 1962, and/or any other law for the time being in force in the Republic of India.

Digitally signed by
Yashodhan Arvind Wanage
Date: 07-10-2025
18:04:44

(यशोधन वनगे / Yashodhan Wanage)

प्रधान आयुक्त , सीमाशुल्क/ Pr. Commissioner of Customs
एनएस-I, जेएनसीएच / NS-I, JNCH

To,

- 1) M/s Grasim Industries (IEC – 1188001353),
Unit Chemical Division, Plot No. 1,
GIDC Vilayat Vagra Vilayat – 392012.

Copy to:

1. The Addl. Commissioner of Customs, Group II(C-F), JNCH
2. AC/DC, SIIB(I), JNCH
3. AC/DC, Chief Commissioner's Office, JNCH
4. AC/DC, Centralized Revenue Recovery Cell, JNCH
5. Superintendent (P), CHS Section, JNCH – For display on JNCH Notice Board
6. Office Copy

To,

- 2) CB M/s Niranjan Shipping Agency Pvt Ltd
Contractor Building, R.No. 282,
2nd Floor, Vaju Kotak Marg,
Mumbai – 400001.

- 3) CB M/s Ceva Logistics India Pvt Ltd
A-902/903, 9th Floor, The Qube,
Sir Mathurdas Vasanji Rd,
Mittal Industrial Estate,
Marol, Andheri East,
Mumbai, Maharashtra-400059.

	OFFICE OF THE COMMISSIONER OF CUSTOMS, NS-I सीमाशुल्कआयुक्तकार्यालय, एनएस-1 CENTRALIZED ADJUDICATION CELL(NS-V), JAWAHARLAL NEHRU CUSTOM HOUSE, केंद्रीकृतअधिनिर्णयप्रकोष्ठ, जवाहरलालनेहरूसीमाशुल्कभवन, NHAVA SHEVA, TALUKA-URAN, DIST- RAIGAD, MAHARASHTRA 400707 हावाशेवा, तालुका-उरण, जिला- रायगढ़, महाराष्ट्र -400 707
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F.No. S/10-105/2024-25/Commr./NS-I/Gr. II(C-F)/CAC/JNCH

Dt. 09.10.2025

DIN- 20251078NW000000B2AD

Order-in-Original No. 221/2025-26/Pr. Commr/NS-I/CAC/JNCH dated 07.10.2025

CORRIGENDUM

Subject: Corrigendum to Order-in-Original No. 221/2025-26/Pr. Commr/NS-I/CAC/JNCH dated 07.10.2025 issued by the Principal Commissioner of Customs, NS-I, JNCH in the case of M/s Grasim Industries Ltd (IEC: 1188001353)

Attention is invited to the above mentioned order dated 07.10.2025 issued by the Principal Commissioner of Customs, NS-I, CAC, JNCH. In the above mentioned order:-

At page number 33, Para 5 (v):

"I order that the proposal to impose penalties on M/s Grasim Industries Ltd under Sections 112(a), 114A, and/or 114AA of the Customs Act, 1962, is not warranted and is hereby dropped."

may be read as

"I order that the proposal to impose penalties on the importer, M/s Grasim Industries Ltd and on Custom Brokers namely M/s Niranjana Shipping Agency Pvt. Ltd & M/s Ceva Logistics India Pvt. Ltd under Sections 112(a), 114A, and/or 114AA of the Customs Act, 1962, is not warranted and is hereby dropped."

Digitally signed by
Yashodhan Arvind Wanage
Date: 09-10-2025
13:06:40

(Yashodhan Wanage)

प्रधान आयुक्त सीमा शुल्क /Principal Commissioner of Customs
एनएस-1, जेएनसीएच / NS-I, JNCH

To,

- 1) M/s Grasim Industries Ltd (IEC – 1188001353),
Unit Chemical Division, Plot No. 1,
GIDC Vilayat Vagra Vilayat – 392012.
- 2) CB M/s Niranjana Shipping Agency Pvt Ltd
Contractor Building, R.No. 282,
2nd Floor, Vaju Kotak Marg,
Mumbai – 400001.
- 3) CB M/s Ceva Logistics India Pvt Ltd
A-902/903, 9th Floor, The Qube,
Sir Mathurdas Vasanji Rd,
Mittal Industrial Estate,
Marol, Andheri East,
Mumbai, Maharashtra-400059.

Copy to:

1. The Additional Commissioner of Customs, Group II(C-F), JNCH
2. AC/DC, SIIB(I), JNCH,
3. AC/DC, Chief Commissioner's Office, JNCH
4. AC/DC, Centralized Revenue Recovery Cell, JNCH
5. Superintendent(P), CHS Section, JNCH – For display on JNCH Notice Board
6. Office copy