



सीमा शुल्क आयुक्त का कार्यालय, एनएस-III
OFFICE OF THE COMMISSIONER OF CUSTOMS, NS-III
केंद्रीकृत अधिनिर्णयन प्रकोष्ठ, जवाहरलाल नेहरू सीमा शुल्क भवन
CENTRALIZED ADJUDICATION CELL, JAWAHARLAL NEHRU CUSTOM HOUSE,
न्हावा शेवा, तालुका-उरण, जिला- रायगढ़, महाराष्ट्र -400 707
NHAVA SHEVA, TALUKA-URAN, DIST- RAIGAD, MAHARASHTRA-400707

Adj. File No: S/10-1523/25-26/ADJ/COMMR./GR.III/NS-III/CAC/JNCH
SCN File No: CUS/APR/INV/851/2025-Group 3

Date: 06.03.2026

SCN No: 1720/2025-26/COMMR./GR.III/NS-III/CAC/JNCH dated 29.12.2025
SCN is issued by Appraising Group-III, NS-III, JNCH

DIN:20260378NX000000042E :

आदेश की तिथि Date of Order	:	05.03.2026
जारी किए जाने की तिथि Date of Issue	:	06.03.2026
आदेश सं. Order No.	:	406/2025-26/आयुक्त/एनएस-III/ सीएसी/जेएनसीएच 406/2025-26 /Commr./NS-III /CAC/JNCH
पारितकर्ता Passed by	:	श्री विजय रिशी SH. VIJAY RISI प्रधान आयुक्त, सीमाशुल्क (एनएस-3), जेएनसीएच, न्हावा शेवा Pr. Commissioner of Customs (NS-III), JNCH, Nhava Sheva
पक्षकार (पार्टी)/ नोटिसी का नाम Name of Party/ Noticee	:	मेसर्स रॉयल इम्पेक्स। M/s. Royal Impex.

मूलआदेश

ORDER-IN-ORIGINAL

- इस आदेश की मूल प्रति की प्रतिलिपि जिस व्यक्तिको जारी की जाती है, उसके उपयोग के लिए नि:शुल्क दी जाती है।
The copy of this order in original is granted free of charge for the use of the person to whom it is issued.
- इस आदेश से व्यथित कोई भी व्यक्ति सीमाशुल्क अधिनियम १९६२ की धारा १२९(ए) के तहत इस आदेश के विरुद्ध सी ई एस टी ए टी, पश्चिमी प्रादेशिक न्यायपीठ (वेस्ट रीज़नल बेंच, ३४, पी .डी .मेलोरोड, मस्जिद (पूर्व), मुंबई- ४०० ००९ को अपील कर सकता है, जो उक्तअधिकरण के सहायक रजिस्ट्रार को संबोधित होगी।
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.
- अपील दाखिल करने संबंधी मुख्य मुद्दे:-
Main points in relation to filing an appeal:-

फार्म Form	: फार्म न .सीए ३, चार प्रतियों में तथा उस आदेश की चार प्रतियाँ, जिसके खिलाफ अपील की गयी है (इन चार प्रतियों में से कमसे कम एक प्रति प्रमाणित होनी चाहिए)
	Form No. CA3 in quadruplicate and four copies of the order appealed against (at least one of which should be certified copy)
समय सीमा Time Limit	: इस आदेश की सूचना की तारीख से ३ महीने के भीतर
	Within 3 months from the date of communication of this order.
फीस Fee	: (क) एक हजार रुपये-जहाँ माँगे गये शुल्क एवं ब्याज की तथा लगायी गयी शास्तिकी रकम ५ लाख रुपये या उस से कम है।
	(a) Rs. One Thousand - Where amount of duty & interest demanded & penalty imposed is Rs. 5 Lakh or less.
	(ख) पाँच हजार रुपये- जहाँ माँगे गये शुल्क एवं ब्याज की तथा लगायी गयी शास्तिकी रकम ५ लाख रुपये से अधिक परंतु ५० लाख रुपये से कम है।
	(b) Rs. Five Thousand - Where amount of duty & interest demanded & penalty imposed is more than Rs. 5 Lakh but not exceeding Rs. 50 lakh
	(ग) दस हजार रुपये-जहाँ माँगे गये शुल्क एवं ब्याज की तथा लगायी गयी शास्तिकी रकम ५० लाख रुपये से अधिक है।
	(c) Rs. Ten Thousand - Where amount of duty & interest demanded & penalty imposed is more than Rs. 50 Lakh.
भुगतान की रीति Mode of Payment	: क्रॉस बैंक ड्राफ्ट, जो राष्ट्रीयकृत बैंक द्वारा सहायक रजिस्ट्रार, सी ई एस टी ए टी, मुंबई के पक्षमें जारी किया गया हो तथा मुंबई में देय हो।
	A crossed Bank draft, in favour of the Asstt. Registrar, CESTAT, Mumbai payable at Mumbai from a nationalized Bank.
सामान्य General	: विधि के उपबंधों के लिए तथा ऊपर यथा संदर्भित एवं अन्य संबंधित मामलों के लिए, सीमाशुल्क अधिनियम, १९९२, सीमाशुल्क (अपील) नियम, १९८२ सीमाशुल्क, उत्पादन शुल्क एवं सेवा कर अपील अधिकरण (प्रक्रिया) नियम, १९८२ का संदर्भ लिया जाए।
	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.

4. इस आदेश के विरुद्ध अपील करने के लिए इच्छुक व्यक्ति अपील अनिर्णीत रहने तक उस में माँगे गये शुल्क अथवा उद्गृहीत शास्ति का ७.५ % जमा करेगा और ऐसे भुगतान का प्रमाण प्रस्तुत करेगा, ऐसा न किये जाने पर अपील सीमाशुल्क अधिनियम, १९६२ की धारा १२८ के उपबंधों की अनुपालना न किये जाने के लिए नामंजूर किये जाने की दायी होगी।

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.

**F. No. S/10-1523/25-26/ADJ/COMMR./GR.III/NS-III/CAC/JNCH
SCN NO. 1720/2025-26/COMMR./GR.III/NS-III/CAC/JNCH dated 29.12.2025**

The proceedings of the present case emanate out of **Show Cause Notice No. 1720/2025-26/COMMR./GR.III/NS-III/CAC/JNCH dated 29.12.2025** (hereinafter called in short as “SCN”), issued by the Commissioner of Customs, NS-III, JNCH, Mumbai Customs Zone-II vide F. No. CUS/APR/INV/851/2025-Group 3-O/o Commissioner- Customs-Nhava Sheva-III to **M/s Royal Impex (IEC-5216921745)**, having address Plot No-8, Pragati Eco Park, Kosad-Bharthana Road, Near Vedant Embro Park, Kosad, Surat- 394107, also at: 150, Vandana SOC, Nr Shyam Dham, Varachha Road, Nana Varachha, Surat, Surat, Gujrat- 395 006 (hereinafter referred to as the “Noticee” or “Importer”);

BRIEF FACTS OF THE CASE

1. M/s Royal Impex, holding IEC 5216921745, are engaged in the import of glass mirrors through their Customs Broker M/s PT Trans Global Logistics Pvt. Ltd. (AAKCM8306LCH001). Based on specific intelligence gathered by SIIB (Import), it was learnt that they are allegedly involved in the evasion of applicable Anti-Dumping Duty (ADD) by mis declaring their product as silver-coated mirror glass instead of Aluminium-coated mirror glass. Therefore, the consignments covered under Bills of Entry no. 9863539, 9862813, 9861425, and 9857908 all dated 03.05.2025 imported by M/s Royal Impex (IEC-5216921745) was placed on hold by SIIB(I) under Hold No. 28/2025-26 SIIB(I), dated 07.05.2025, issued from F. No. CUS/SIIB/HOC/115/2024-SIIB(I). The declared details of the Bills of Entry are provided in Table-I below:

TABLE-I					
Sr. No.	BE No & Date	CTH	Description of the goods	Quantity (KG)	Declared Assessable Value in Rs.
1	9862813 dated 03.05.2025	70091090	1MM Glass Mirror (mirror glass coated by silver (610*930MM)	50,400	1,164,164
2	9863539 dated 03.05.2025	70091090	1MM Glass Mirror (mirror glass coated by silver (610*930MM)	50,400	1,164,164
3	9861425 dated 03.05.2025	70091090	1MM Glass Mirror (mirror glass coated by silver (610*930MM)	75,600	1,746,247
4	9857908 dated 03.05.2025	70091090	1MM Glass Mirror (mirror glass coated by silver (610*914MM)	75,600	1,746,247
			Total	252,000	5,820,822

2. **Findings of the Examination:**

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2.1 The goods covered under the Bill of Entry at Serial No. 1 in Table-I were examined under a Panchnama dated 14.05.2025. The goods covered under Bills of Entry at Serial Nos. 2 to 4 were examined under a Panchnama dated 15.05.2025. These examinations were carried out by officers of SIIB (I), JNCH.

2.2 The importer submitted copies of the relevant documents, including the Bills of Entry, Bills of Lading, Invoices, Packing Lists and Country of Origin corresponding to the consignments listed in Table-I above.

2.3 The containers corresponding to the aforementioned Bills of Entry were weighed. The results of the weighment, along with the respective container seal numbers, are detailed as follows:

Sr. No.	Bill of Entry No. & Date	Container Nos	Seal No.	Gross Weight Declared	Net Weight (in Kgs) as per weighment slip	Total Weight Found
1	9862813 dated 03.05.2025	GAOU2503160	TSH2730750	55600 Kgs	27380	54640 Kgs
		TSSU2103743	TSH2730743		27260	
2	9863539 dated 03.05.2025	TIIU2024794	TSH2730749	55600 Kgs	27410	54880 Kgs
		TSSU2261311	TSH2730745		27470	
3	9861425 dated 03.05.2025	SEGU3839749	TSH2731464	83400 Kgs	25750	79970 Kgs
		CAAU2016767	TSH2731323		26970	
		TGBU3559765	TSH2731382		27250	
4	9857908 dated 03.05.2025	FYCU7230120	TSH2731333	83400 Kgs	27430	82370 Kgs
		TSSU2097912	TSH2730746		27450	
		TSSU2138673	TSH2730617		27490	

The gross weight of the goods was found approximately equal to the declared gross weight in the packing list.

2.4 Upon examination of the consignments covered under the Bill of Entry listed in Table-I, it was observed that the goods were packed on wooden pallets containing unframed glass mirrors. Notably, there were no markings or identification numbers on the pallets indicating the description of the goods. However, the quantity and dimensions of the pallets were consistent with the declared specifications, as verified through random measurement checks.

2.5 Positive Material Identification (PMI): The glass mirror sheets were observed to be coated with a green-coloured substance. Based on the visual inspection alone, the material composition of the coating could not be conclusively determined. Consequently, a Positive Material Identification (PMI) test was conducted in the presence of a Chartered Engineer from M/s. Astral Associates,

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alongside the examination. **The PMI inspection report revealed that the content of Aluminium metal in the coating material was in the range of 98.86% to 99.9%.** The Chartered Engineer was also entrusted with the inspection and valuation of all containers.

2.6 During the examination process, the Customs-empanelled Chartered Engineer, M/s Gattini & Co., located at Plot No. 8, Behind Fish Market, Sion, Mumbai - 400 022, was engaged to inspect the goods. Their scope of work included determining the correct product description, identifying whether the mirrors were coated with silver or aluminium, and providing an expert valuation.

2.7 Findings of Chartered Engineer Report:

Chartered Engineer report bearing reference numbers INS/CER/2526-0012, INS/CER/2526-0013, INS/CER/2526-0014, and INS/CER/2526-0015 (as per para 11), corresponding to Bill of Entry Nos. 9862813, 9863539, 9861425, and 9857908 respectively, all dated 03.05.2025, have been received from M/s Gattini & Co. in this office on 21.05.2025. In these reports, the Chartered Engineer has opined that the glass mirrors examined are aluminium-coated and that the declared value of the goods has been considered fair and reasonable in the present state/condition.

3. Applicability of Anti-Dumping Duty Notification No. 18/2024-Customs (ADD) dated 21st October 2024:

As per Anti-Dumping Duty notification no. 18/2024-Cus (ADD) dated 21.10.2024, unframed glass mirror imported from China (excluding Framed glass mirrors or decorative glass mirrors and mirror glass coated by silver) attract anti-dumping duty to the tune of 234 MT/USD. The subject goods have been imported by M/s Royal Impex from their supplier **M/s Shandong Legend Glass Co., Ltd., China i.e. they have been exported from China and therefore, they attract anti-dumping duty under Notification no. 18/2024-Cus (ADD) dated 21.10.2024 @ 234 MT/USD.

The relevant portion of the Anti-Dumping Duty notification no. 18/2024-Cus (ADD) dated 21.10.2024 is reproduced as under:

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

S.	Headin g, Sub- headin	Descripti on of Goods	Count ry of Origin	Countr y of Export	Produc er	Amou nt	Unit of Measur ement	Curren cy
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<i>No</i>	<i>g or Tariff Item</i>							
<i>(1)</i>	<i>(2)</i>	<i>(3)</i>	<i>(4)</i>	<i>(5)</i>	<i>(6)</i>	<i>(7)</i>	<i>(8)</i>	<i>(9)</i>
1.	7009 91 00	Unframed Glass Mirror*	China PR	Any country includi ng China PR	Any	234	MT	USD
2.	-do-	-do-	Any countr y other than China PR	China PR	Any	234	MT	USD

**Framed glass mirrors or decorative glass mirrors and mirror glass coated by silver are specifically excluded from the scope of the product under consideration.*

The anti-dumping duty imposed under this notification shall be levied for a period of five years (unless revoked, superseded or amended earlier) from the date of publication (21 October, 2024) of this notification in the Official Gazette and shall be payable in Indian currency.

*** Inadvertently mentioned as M/s Freddy Industries Corporation Limited, China, in the Show Cause Notice.*

4. Seizure of the goods:

During the examination under Panchanama dated 14.05.2025 and 15.05.2025 of the goods imported vide Bill of Entry no. 9862813, 9863539, 9861425, 9857908 all dated 03.05.2025, it was found that the goods declared as Silver Mirror were found to be Mirror Glass Coated by aluminium and Importer had tried to evade the applicable Anti-Dumping duty under Notfn 18/2024-Cus (ADD) by mis-declaring the description of the goods, thus rendering the goods liable for confiscation under Section 111 (m) of the Customs Act, 1962. Therefore, the goods were seized under Seizure Memo no. 19/ 2025-26 dated 26.05.2025.

5. Submissions of the Importer:

5.1 In response to the ongoing inquiry, M/s Royal Impex (IEC- 5216921745) submitted a letter dated 15.05.2025 (as per para 11.1), wherein they stated the following:

- They had intended to import 1MM mirror glass coated with silver from their supplier, M/s Shandong Legend Glass Co., Ltd., China.

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- Upon arrival of the consignment and after filing the Bills of Entry, their customs broker informed them that the containers had been put on hold by SIIB due to a dispute regarding the type of coating.
- As per their discussions with the supplier, the goods were expected to be silver-coated mirror glass, but the received material was coated with aluminium, which did not match the agreed specifications.
- They expressed willingness to pay all applicable customs duties and interest, and requested release of the consignment due to heavy detention and demurrage charges being incurred.

6. Provisional Release of the Goods: The Importer vide letter dated 04.06.2025 had requested to release the goods provisionally covered under the subject 4 Bills of Entry. The Importer's request for provisional release of the goods under Section 110A of the Customs Act was considered after approval of the competent authority and Provisional Release letter dated 06.06.2025 (as per para 11.2) to that effect was sent to Group.

7. Classification of the goods:

7.1 The Importer has misclassified the goods under CTH 70091090. The correct classification of the goods, unframed glass mirrors would be 70099100. Further, as per Chartered Engineer's report mentioned above, the declared value was found to be fair and reasonable in the present state/condition of the goods.

7.2 Calculation of the duty:

As discussed in Para 4 above, the subject goods being unframed aluminium coated glass mirror, imported from China attract anti-dumping duty under Notification no. 18/2024-Cus (ADD) dated 21.10.2024 @ 234 MT/USD.

The details of the revised duty calculation after imposition of anti -dumping duty for the Bills of Entry no. 9862813, 9863539, 9861425, 9857908 all dated 03.05.2025 is as follows:

Table-II							
Bill of Entry No & Date	ADD/MT (USD)	Net Qty (MT)	Total ADD (USD)	Exchange Rate (Rs. /USD)	ADD (Rs)	IGST @ 18%	Total Duty Payable (Rs)
9862813/ 03.05.2025	234	50.40	11,794	85.55	1,008,942	181,610	1,190,552
9863539/ 03.05.2025	234	50.40	11,794	85.55	1,008,942	181,610	1,190,552
9861425/03.05.2025	234	75.60	17,690	85.55	1,513,414	272,414	1,785,828
9857908/03.05.2025	234	75.60	17,690	85.55	1,513,414	272,414	1,785,828
				Total	5,044,712	908,048	5,952,761

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The summary of the differential duty is as given below:

Sr. No.	Bill of Entry No. & Date	Total Duty (in Rs)	
		Declared Duty	Duty calculated after adding anti-dumping duty
1	9862813 dated 03.05.2025	436212.25	1626764.38
2	9863539 dated 03.05.2025	436212.25	1626764.38
3	9861425 dated 03.05.2025	654318.75	2440146.94
4	9857908 dated 03.05.2025	654318.75	2440146.94
Total		2181062.00	8133822.64
Differential duty		59,52,760.63	

Thus, the differential duty due to non-levy of anti-dumping duty applicable on the impugned goods works out to be **Rs. 59,52,761/-** which is recoverable from the Importer.

8. RELEVANT LEGAL PROVISIONS

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

8.1 Foreign Trade (Development and Regulations) Rules, 1993-

As per Rule 11 of the Foreign Trade (Regulation) Rules, 1993, owner of the imported goods shall in the Bill of Entry or any other documents prescribed under the Customs Act, 1962 state the value, quality and description of such goods to the best of his knowledge and belief and certify to its truthfulness which was not done by the importer.

As per Section 11 (1) of the Foreign Trade (Development and Regulation) Act, 1992: "No export or import shall be made by any person except in accordance with the provisions of this Act, the rules and orders made there under and the export and import policy (now termed as Foreign Trade Policy) for the time being in force".

8.2 Customs Act, 1962

46. Entry of goods on importation.— (1) *The importer of any goods, other than goods intended for transit or transshipment, shall make entry thereof by presenting [electronically] [on the customs*

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automated system] to the proper officer a bill of entry for home consumption or warehousing [in such form and manner as may be prescribed]:

[Provided that the [Principal Commissioner of Customs or Commissioner of Customs] may, in cases c where it is not feasible to make entry by presenting electronically [on the customs automated system], allow an entry to be presented in any other manner:

Provided further that] if the importer makes and subscribes to a declaration before the proper officer, to the effect that he is unable for want of full information to furnish all the particulars of the goods required under this sub-section, the proper officer may, pending the production of such information, permit him, previous to the entry thereof (a) to examine the goods in the presence of an officer of customs, or (b) to deposit the goods in a public warehouse appointed under section 57 without warehousing the same.

Section 17(1) of the Customs Act, 1962, provides for self-assessment of duty on imported goods by the importer himself by filing a Bill of Entry. Under this mode of self-assessment, the bill of entry was self-assessed by importer, with regard to correctness of classification, value, rate of duty, exemption notification or any other relevant particular having bearing on correct assessment of duty on import.

As per the provisions of Section 46(4) of the Customs Act, 1962, the importer while presenting a Bill of Entry shall at the foot thereof 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, present to the proper officer the invoice, if any, relating to the imported goods.

[28. Recovery of 4 [duties not levied or not paid or short-levied or short-paid] or erroneously refunded.—(4) *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;—*

(a) collusion; or

(b) any wilful mis-statement; or

(c) 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.

[28AA. Interest on delayed payment of duty—(1) *Notwithstanding anything contained in any judgment, decree, order or direction of any court, Appellate Tribunal or any authority or in any other provision of this Act or the rules made thereunder, the person, who is liable to pay duty in accordance with the provisions of section 28, shall, in addition to such duty, be liable to pay interest, if any, at the rate fixed under sub-section (2), whether such payment is made voluntarily or after determination of the duty under that section.*

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SCN NO. 1720/2025-26/COMMR./GR.III/NS-III/CAC/JNCH dated 29.12.2025**

(2) Interest at such rate not below ten per cent. and not exceeding thirty-six per cent. per annum, as the Central Government may, by notification in the Official Gazette, fix, shall be paid by the person liable to pay duty in terms of section 28 and such interest shall be calculated from the first day of the month succeeding the month in which the duty ought to have been paid or from the date of such erroneous refund, as the case may be, up to the date of payment of such duty.

(3) Notwithstanding anything contained in sub-section (1), no interest shall be payable where,—

(a) the duty becomes payable consequent to the issue of an order, instruction or direction by the Board under section 151A; and

(b) such amount of duty is voluntarily paid in full, within forty-five days from the date of issue of such order, instruction or direction, without reserving any right to appeal against the said payment at any subsequent stage of such payment.]

110. Seizure of goods, documents and things.—(1) If the proper officer has reason to believe that any goods are liable to confiscation under this Act, he may seize such goods:

Provided that where it is not practicable to seize any such goods, the proper officer may serve on the owner of the goods an order that he shall not remove, part with, or otherwise deal with the goods except with the previous permission of such officer.

111. Confiscation of improperly imported goods, etc.—The following goods brought from a place outside India shall be liable to confiscation:—

(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];

112. Penalty for improper importation of goods, etc.—Any person,—

(a) who, in relation to any goods, does or omits to do any act which act or omission would render such goods liable to confiscation under section 111, or abets the doing or omission of such an act, or

(b) who acquires possession of or is in any way concerned in carrying, removing, depositing, harbouring, keeping, concealing, selling or purchasing, or in any other manner dealing with any goods which he knows or has reason to believe are liable to confiscation under section 111,

shall be liable,—

(i) in the case of goods in respect of which any prohibition is in force under this Act or any other law for the time being in force, to a penalty [not exceeding the value of the goods or five thousand rupees], whichever is the greater;

(ii) in the case of dutiable goods, other than prohibited goods, subject to the provisions of Section 114A, to a penalty not exceeding ten per cent of the duty sought to be evaded or five thousand rupees, whichever is higher:

**F. No. S/10-1523/25-26/ADJ/COMMR./GR.III/NS-III/CAC/JNCH
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Provided that where such duty as determined under sub-Section (8) of Section 28 and the interest payable thereon under Section 28AA is paid within thirty days from the date of communication of the order of the proper officer determining such duty, the amount of penalty liable to be paid by such person under this Section shall be twenty-five per cent of the penalty so determined;

[114A. Penalty for short-levy or non-levy of duty in certain cases.]—*Where the duty has not been levied or has been short-levied or the interest has not been charged or paid or has been part paid or the duty or interest has been erroneously refunded by reason of collusion or any 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:]*

[Provided that where such duty or interest, as the case may be, as determined under [sub-section (8) of section 28], and the interest payable thereon under section [28AA], is paid within thirty days from the date of the communication of the order of the proper officer determining such duty, the amount of penalty liable to be paid by such person under this section shall be twenty-five per cent. of the duty or interest, as the case may be, so determined:

Provided further that the benefit of reduced penalty under the first proviso shall be available subject to the condition that the amount of penalty so determined has also been paid within the period of thirty days referred to in that proviso:

[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.]*

124. Issue of show cause notice before confiscation of goods, etc.—*No order confiscating any goods or imposing any penalty on any person shall be made under this Chapter unless the owner of the goods or such person—*

(a) is given a notice in [writing with the prior approval of the officer of Customs not below the rank of [an Assistant Commissioner of Customs], informing] him of the grounds on which it is proposed to confiscate the goods or to impose a penalty;

(b) is given an opportunity of making a representation in writing within such reasonable time as may be specified in the notice against the grounds of confiscation or imposition of penalty mentioned therein; and

(c) is given a reasonable opportunity of being heard in the matter:

Provided that the notice referred to in clause (a) and the representation referred to in clause (b) may, at the request of the person concerned be oral.

[Provided further that notwithstanding issue of notice under this section, the proper officer may issue a supplementary notice under such circumstances and in such manner as may be prescribed.]

9. Acts of Omission or Commission by the Importer

**F. No. S/10-1523/25-26/ADJ/COMMR./GR.III/NS-III/CAC/JNCH
SCN NO. 1720/2025-26/COMMR./GR.III/NS-III/CAC/JNCH dated 29.12.2025**

9.1 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 been 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.

9.2 From the foregoing paragraphs of this notice, it appeared that the Importer has deliberately declared the goods as Mirror Glass coated by Silver instead of Mirror Glass Coated by Aluminium to evade the applicable anti-dumping duty under Notification no. 18/2024-Cus (ADD) dated 21.10.2024 and thus **short paid differential duty amounting to Rs. 59,52,761/-** which is to be recovered from the Importer in respect of Bills of Entry no. 9862813, 9863539, 9861425, 9857908 all dated 03.05.2025. For the above acts of omission and commission involving mis-declaration of goods for evasion of the applicable anti-dumping duty, the Importer has rendered the goods liable for confiscation under Section 111 (m) of the Customs Act, 1962 and the Importer is liable to penalty under Section 112(a) and/ or Section 114A of the Customs Act, 1962.

9.3 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.

9.4 The Importer's request for provisional release of the goods under Section 110A of the Customs Act was considered after approval of the competent authority and letter to that effect was sent to Group on 06.06.2025.

10. Accordingly, in exercise of the powers conferred by Section 28(4) of the Customs Act, 1962, M/s Royal Impex (IEC- 5216921745) having address at Plot No-8, Pragati Eco Park, Kosad-Bharthana Road, Near Vedant Embro Park, Kosad, Surat- 394107, was called upon to Show Cause to the Commissioner of Customs, NS-III, Jawaharlal Nehru Custom House, Nhava Sheva, Tal-Uran, Dist.-Raigad, Maharashtra-400 707 within 30 days of the receipt of the SCN as to why:

- i. Anti-dumping duty (under Notification no. 18/2024-Cus (ADD) dated 21.10.2024) amounting to **Rs. 59,52,761/ (Rupees Fifty-Nine Lakh, Fifty-Two Thousand, Seven**

**F. No. S/10-1523/25-26/ADJ/COMMR./GR.III/NS-III/CAC/JNCH
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Hundred & Sixty-One Only) in respect of Bills of Entry No. 9862813, 9863539, 9861425, 9857908 all dated 03.05.2025 should not be demanded under Section 28 (4) of the Customs Act, 1962 along with applicable interest as per Section 28AA of the Act *ibid*.

- ii. The imported goods having total assessable value of **Rs. 58,20,822/- (Rupees Fifty-Eight Lakh Twenty Thousand Eight Hundred Twenty-Two Only)** should not be held liable for confiscation under Section 111(m) of the Customs Act, 1962.
- iii. Penalty should not be imposed on the importer under Section 112 (a) and/or 114 A and/or 114AA of the Customs Act, 1962.
- iv. Penalty should not be imposed on the importer under Section 114AA of the Customs Act, 1962.

10.1 However, it is noticed that the, as per Para 2.3 of the SCN dated 29.12.2025, the net weight of the goods as per examination is mentioned as 2,71,860 Kgs, as follows:

Sr. No.	Bill of Entry No. & Date	Container Nos	Seal No.	Gross Weight Declared	Net Weight (in Kgs.) as per weighment slip	Total Weight Found
1	9862813 dated 03.05.2025	GAOU2503160	TSH2730750	55600 Kgs	27380	54640 Kgs
		TSSU2103743	TSH2730743		27260	
2	9863539 dated 03.05.2025	TIU2024794	TSH2730749	55600 Kgs	27410	54880 Kgs
		TSSU2261311	TSH2730745		27470	
3	9861425 dated 03.05.2025	SEGU3839749	TSH2731464	83400 Kgs	25750	79970 Kgs
		CAAU2016767	TSH2731323		26970	
		TGBU3559765	TSH2731382		27250	
4	9857908 dated 03.05.2025	FYCU7230120	TSH2731333	83400 Kgs	27430	82370 Kgs
		TSSU2097912	TSH2730746		27450	
		TSSU2138673	TSH2730617		27490	

10.1.1 Whereas, it is noticed that the differential duty demand as mentioned in Para 7.2 & Annexure-A to SCN dated 29.12.2025 is calculated taking the net weight of the goods as declared by the importer in the Bills of Entry as per Table-1, Para 1 of the SCN, is 2,52,000 kgs, as follows,

**F. No. S/10-1523/25-26/ADJ/COMMR./GR.III/NS-III/CAC/JNCH
SCN NO. 1720/2025-26/COMMR./GR.III/NS-III/CAC/JNCH dated 29.12.2025**

Table-I

Srl No	BE No & Date	Description of the goods	Quantity in KGS	Declared Assessable Value in Rs.
1	9862813 dated 03.05.2025	1MM Glass Mirror (mirror glass coated by silver (610*930MM))	50400	1164164
2	9863539 dated 03.05.2025	1MM Glass Mirror (mirror glass coated by silver (610*930MM))	50400	1164164
3	9861425 dated 03.05.2025	1MM Glass Mirror (mirror glass coated by silver (610*930MM))	75600	1746247
4	9857908 dated 03.05.2025	1MM Glass Mirror (mirror glass coated by silver (610*914MM))	75600	1746247

10.1.2 This weight difference of 19,860 Kgs, has an additional duty lability of Rs. 6,41,022/- on the Noticee.

10.1.3 Therefore, in order to rectify the inadvertent errors in computation and to correctly invoke the applicable statutory provisions, a Corrigendum dated 24.02.2026 was issued to the Show Cause Notice dated 29.12.2025, revising the differential duty demand.

10.1.4 Accordingly, in exercise of the powers conferred by Section 28(4) of the Customs Act, 1962, M/s Royal Impex (IEC- 5216921745) having address at Plot No-8, Pragati Eco Park, Kosad-Bharthana Road, Near Vedant Embro Park, Kosad, Surat- 394107, was called upon to Show Cause to the Commissioner of Customs, NS-III, Jawaharlal Nehru Custom House, Nhava Sheva, Tal-Uran, Dist.-Raigad, Maharashtra-400 707, as to why:

- i. Value of impugned imported goods (as per Annexure-A) should not be rejected and re-determined as **Rs. 62,79,558/- (Rupees Sixty-Two Lakh Seventy-Nine Thousand Five Hundred Fifty-Eight Only)**
- ii. Differential duty of **Rs. 6,593,783/- (Rupees Sixty-Five Lakh Ninety-Three Thousand Seven Hundred Eighty-Three Only)** (as per Annexure-A) in respect of Bills of Entry No. 9862813, 9863539, 9861425, 9857908 all dated 03.05.2025 should not be demanded under Section 28 (4) of the Customs Act, 1962 along with applicable interest as per Section 28AA of the Act *ibid*.
- iii. The imported goods having total re-determined assessable value of **Rs. 62,79,558/- (Rupees Sixty-Two Lakh Seventy-Nine Thousand Five Hundred Fifty-Eight Only)** should not be held liable for confiscation under Section 111(l) & 111(m) of the Customs Act, 1962.
- iv. Penalty should not be imposed on the importer under Section 112 (a) and/or 114 A of the Customs Act, 1962.
- v. Penalty should not be imposed on the importer under Section 114AA of the Customs Act, 1962

F. No. S/10-1523/25-26/ADJ/COMMR./GR.III/NS-III/CAC/JNCH
SCN NO. 1720/2025-26/COMMR./GR.III/NS-III/CAC/JNCH dated 29.12.2025

Copy of relevant Relied Upon Documents

11. Chartered Engineer M/s. Gattini & Co Reports dated 20.02.2025 having Reference Number: INS/CER/2526-0012, INS/CER/2526-0013, INS/CER/2526-0014, and INS/ CER /2526-0015 corresponding to Bill of Entry Nos. 9862813, 9863539, 9861425, and 9857908 respectively, all dated 03.05.2025:

11264970/2025/SIIB(I)-O/o-Commr-Cus-CMC-NS-IV

Gattini & Co.
Chartered Engineers / Consulting Engineers & Inspection Services
Date: 20-May-25

Ref. No. GEN/COV/2526-013

To
The Dy. Commissioner of Customs (SIIB-I)
JNCH,
Nhava Sheva,
Raigad 400 707.

Sub: Valuation Report.

Ref: Order No. IMP/SIIB/INT/1/2025/SIIB(I), Dt. 17/05/25.

Dear Sir/Madam,

RECEIVED
21 MAY 2025

With reference to the above, please find Chartered Engineer Report attached as detailed below.

Sr. No.	Request / Order No.	Report No.
1.	F.No. IMP/SIIB/INT/1/2025/SIIB (I), Dt. 17/05/25.	Report No. INS/CER/2526-0012, Date: 20-May-24. Report No. INS/CER/2526-0013, Date: 20-May-24. Report No. INS/CER/2526-0014, Date: 20-May-24. Report No. INS/CER/2526-0015, Date: 20-May-24.

Kindly acknowledge the receipt of the same & if you need any more clarifications please feel free to contact us over phone or give us an opportunity to meet you in person.

Also attached Invoice No. Proforma/2526/00011, 12, 13 & Dt. 20.05.2025 for action at your end, you are kindly requested to release the payment within 30days from this date.

Thanking you.

Yours Sincerely
For **Gattini & Co.**


G. Venkatpathy M.

Plot No. 8, Behind Fish Market, Sion Mumbai 400 022.
Ph: (022) 2409 3318, Mb: 98195 66123

File No. IMP/SIIB/INT/1/2025-SIIB(I)-O/o COMMR-CUS-CMC-NHAVA SHEVA-IV (Computer No. 1762569)

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F. No. S/10-1523/25-26/ADJ/COMMR./GR.III/NS-III/CAC/JNCH
SCN NO. 1720/2025-26/COMMR./GR.III/NS-III/CAC/JNCH dated 29.12.2025

11264970/2025/SIIB(I)-O/o-Commr-Cus-CMC-NS-IV



Gattini & Co.

Chartered Engineers / Consulting Engineers & Inspection Services.

Date: 20-May-25

Ref: INS/CER/2526-0012

To Whom So Ever It May Concern

At the request of **Office of The Commissioner of Customs (NS-IV)**, Mumbai Zone II, SIIB, Jawaharlal Nehru Custom House, Nhava Sheva, Dist-Raigad, Maharashtra - 400707, India, Vide their **Order No. F.No. IMP/SIIB/INT/1/2025/SIIB(I)**, Dt. 17/05/25, our independent **Chartered Engineer** along with, **Shri Dilip Kumar – S.I.O & Shri Girdhari Lal Meena - I.O, Shri Raushan Kumar Singh, I.O, Officers of SIIB(I) JNCH & representative of the CB**, inspected the following Equipments / Goods / Cargo / Samples goods **"Glass Mirror"** against B/e No. **9862813 Dtd. 03.05.2025** at **JM Baxi-CFS, JNCH, Nhava Sheva** on 14/05/2024.

Purpose of this inspection was to verify, assess and give opinion on the goods inspected on following points Viz.:

- a) To appraise the state of the cargo / goods as Shown / Inspected in the **'as is where is condition'** ;

On Physical & Visual verifications and examinations of the goods shown/inspected from the **Cont. Nos. GAOU2503160 & TSSU2103743** the following details were noticed.

Sr. No.	Description / Detailed Noticed	CE's Remarks
1.	"Glass Mirror".	Cargo Shown/Seen consisted of Glass Mirror. Mirrors were cut to Size : 610mm x 914mm. Aluminium Coated.

CE's Comments / Opinions / Observation :

- The cargo shown consisted Glass Mirrors of Size: 610mm x 914mm of 1mm thickness.
- The Glass Mirrors were placed in wooden crates, each container was having 34 crates respectively. mirrors have an aluminum mirror coating on the backside of the glass that creates a faint secondary reflection. The Mirrors are of Chinese Make : sdguangyaoglass as per the marking noticed on the hind side.
- Glass mirrors use various reflective coatings to enhance their reflectivity, durability, and optical properties. Common coatings include metallic coatings like aluminum and silver, and dielectric coatings that can be tailored for specific wavelengths.
- Aluminum mirror, modern optical product, integrates multiple functions of reflection, imaging and decoration. Its core material is aluminum alloy, which is highly polished and processed by special process to form a highly smooth surface. The aluminum mirror not only has excellent image clarity, but also has the characteristics of light weight, durability and corrosion resistance. In the field of decoration, its unique metallic luster and fashionable design elements are loved by architects and designers. In addition, aluminum mirrors are widely used in lighting, exhibitions and other fields. Its highly reflective properties allow light to be used efficiently, creating a bright visual environment. In general, aluminum mirror is an indispensable multi-functional material in modern life.
- PMI test was conducted to ascertain the coating material.
- As per PMI (Positive Metal Identification) Report issued by M/s. Alloy Metallic Testing PMI Report No. 552 DT. 15-05-2025, shows the reading of 99.27% & 99.86% Al., which shows that the mirrors are aluminum coated.
- Based on the above we are of the opinion / view that the Glass Mirrors seen are **Aluminium Coated.**

2



F. No. S/10-1523/25-26/ADJ/COMMR./GR.III/NS-III/CAC/JNCH
SCN NO. 1720/2025-26/COMMR./GR.III/NS-III/CAC/JNCH dated 29.12.2025

11264970/2025/SIIB(I)-O/o-Commr-Cus-CMC-NS-IV



Gattini & Co.

Chartered Engineers / Consulting Engineers & Inspection Services.

- viii. Though Sale and purchase is a mutual agreement between buyer and seller based on the commercial terms, annual contract, Quantities involved & the payment terms. It also depends on the state / condition approximately sold / available locally / internationally. However the value declared for components seen appears "Fair & Reasonable" for the said items in the present state / condition.
- ix. This certificate is specific to the B/e No. mentioned above and cannot be generalised for other similar items / parts

For Gattini & Co.

G. Venkatpaty M.
B.E (Mech), F.I.E., C Eng (I)
Chartered Engineer - F 1297267.



Terms & Conditions for issue of this report:

- 1) THIS CERTIFICATE IS BEING ISSUED FOR CUSTOMS PURPOSE WITH OUT PREJUDICE & IS SPECIFIC TO THE ABOVE MENTIONED BE / CONTAINER MENTIONED ONLY.
- 2) OUR RESPONSIBILITY IS LIMITED TO THE EXERCISE OF REASONABLE CARE
- 3) SINCE SECONDHAND / REJECTED / DEFECTIVE MACHINES / EQUIPMENTS / COMPONENTS ARE SUBJECT TO VARIABLE OPINIONS AND CONDITIONS, THIS REPORT IS ISSUED BASED UPON THE DOCUMENTARY EVIDENCES PROVIDED TO AND BASED UPON THE INSPECTION FINDINGS ON THE SPECIFIC QUANTITIES OF ITEMS MENTIONED IN THIS REPORT WHICH WERE OFFERED FOR INSPECTION AT THE TIME AND PLACE OF INSPECTION.
- 4) THIS INSPECTION / VALUATION CERTIFICATE IS PURELY AN OPINION / ADVISORY IN NATURE & IF ACCEPTED OR REJECTED BY WHOM SO EVER IT MAY CONCERNED WITH THE UNDERSTANDING THAT CE / FIRM JOINTLY OR SEVERALLY ARE NOT LIABLE TO ANY LEGAL CLAIMS / DAMAGES / CONTRACTUAL OBLIGATIONS ON OUR PART.
- 5) WE DECLARE THAT WE HAVE NO DIRECT OR INDIRECT INTEREST IN THE ITEMS INSPECTED, VALUE CERTIFIED & THAT THE ABOVE STATEMENTS ARE TRUE / CORRECT TO THE BEST OF OUR KNOWLEDGE.
- 6) QUERIES IF ANY PERTAINING TO THIS REPORT SHALL BE RESPONDED ONLY IF IT IS RECEIVED WITHIN A PERIOD OF ONE MONTH FROM THE DATE OF ISSUE OF THIS REPORT.
- 7) BY ACCEPTING THE CERTIFICATE, IT IS DEEMED THAT WHO SO EVER CONCERNED AGREES TO ALL THE TERMS & CONDITIONS MENTIONED IN THE CERTIFICATE.
- 8) THIS REPORT SHALL NOT BE REPRODUCED EXCEPT IN FULL WITHOUT THE WRITTEN APPROVAL FROM THE CONCERNED AUTHORITY.

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**F. No. S/10-1523/25-26/ADJ/COMMR./GR.III/NS-III/CAC/JNCH
SCN NO. 1720/2025-26/COMMR./GR.III/NS-III/CAC/JNCH dated 29.12.2025**

11264970/2025/SIIB(I)-O/o-Commr-Cus-CMC-NS-IV



Gattini & Co.

Chartered Engineers / Consulting Engineers & Inspection Services.

Ref: INS/CER/2526-0013

Date: 20-May-25

To Whom So Ever It May Concern

At the request of **Office of The Commissioner of Customs (NS-IV)**, Mumbai Zone II, SIIB, Jawaharlal Nehru Custom House, Nhava Sheva, Dist-Raigad, Maharashtra - 400707, India, Vide their **Order No. F.No. IMP/SIIB/INT/1/2025/SIIB(I)**, Dt. 17/05/25, our independent **Chartered Engineer** along with, **Shri Dilip Kumar – S.I.O & Shri Girdhari Lal Meena - I.O, Shri Raushan Kumar Singh, I.O, Officers of SIIB(I) JNCH & representative of the CB**, inspected the following Equipments / Goods / Cargo / Samples goods **“Glass Mirror”** against B/e No. 9863539 Dtd. 03.05.2025 at **JM Baxi-CFS, JNCH, Nhava Sheva** on 15/05/2024.

Purpose of this inspection was to verify, assess and give opinion on the goods inspected on following points Viz.:

- a) To appraise the state of the cargo / goods as Shown / Inspected in the **‘as is where is condition’** ;

On Physical & Visual verifications and examinations of the goods shown/inspected from the **Cont. Nos. TIU2024794 & TSSU2261311** the following details were noticed.

Sr. No.	Description / Detailed Noticed	CE's Remarks
1.	“Glass Mirror”.	- Cargo Shown/Seen consisted of Glass Mirror. - Mirrors were cut to Size : 610mm x 914mm. - Aluminium Coated.

CE's Comments / Opinions / Observation :

- i. The cargo shown consisted Glass Mirrors of Size: 610mm x 914mm of 1mm thickness.
- ii. The Glass Mirrors were placed in wooden crates, each container was having 34 crates respectively, mirrors have an aluminum mirror coating on the backside of the glass that creates a faint secondary reflection. The Mirrors are of Chinese Make : sduangyaoglass as per the marking noticed on the hind side.
- iii. Glass mirrors use various reflective coatings to enhance their reflectivity, durability, and optical properties. Common coatings include metallic coatings like aluminum and silver, and dielectric coatings that can be tailored for specific wavelengths.
- iv. Aluminum mirror, modern optical product, integrates multiple functions of reflection, imaging and decoration. Its core material is aluminum alloy, which is highly polished and processed by special process to form a highly smooth surface. The aluminum mirror not only has excellent image clarity, but also has the characteristics of light weight, durability and corrosion resistance. In the field of decoration, its unique metallic luster and fashionable design elements are loved by architects and designers. In addition, aluminum mirrors are widely used in lighting, exhibitions and other fields. Its highly reflective properties allow light to be used efficiently, creating a bright visual environment. In general, aluminum mirror is an indispensable multi-functional material in modern life.
- v. PMI test was conducted to ascertain the coating material.
- vi. As per PMI (Positive Metal Identification) Report issued by M/s. Alloy Metallic Testing PMI Report No. 549 DT. 15-05-2025, shows the reading of 99.10% to 99.87% Al., which shows that the mirrors are aluminium coated.
- vii. Based on the above we are of the opinion / view that the Glass Mirrors seen are **Aluminium Coated.**



4

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F. No. S/10-1523/25-26/ADJ/COMMR./GR.III/NS-III/CAC/JNCH
SCN NO. 1720/2025-26/COMMR./GR.III/NS-III/CAC/JNCH dated 29.12.2025

11264970/2025/SIIB(I)-O/o-Commr-Cus-CMC-NS-IV

Gattini & Co.

Chartered Engineers / Consulting Engineers & Inspection Services.

- viii. Though Sale and purchase is a mutual agreement between buyer and seller based on the commercial terms, annual contract, Quantities involved & the payment terms. It also depends on the state / condition approximately sold / available locally / internationally. However the value declared for components seen appears "Fair & Reasonable" for the said items in the present state / condition.
- ix. This certificate is specific to the B/e No. mentioned above and cannot be generalised for other similar items / parts

For Gattini & Co.


G. Venkatram
 B.E (Mech), FIE, C Eng (I)
 Chartered Engineer - F-1297267.



Terms & Conditions for issue of this report:

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- 2) OUR RESPONSIBILITY IS LIMITED TO THE EXERCISE OF REASONABLE CARE
- 3) SINCE SECONDHAND / REJECTED / DEFECTIVE MACHINES / EQUIPMENTS / COMPONENTS ARE SUBJECT TO VARIABLE OPINIONS AND CONDITIONS, THIS REPORT IS ISSUED BASED UPON THE DOCUMENTARY EVIDENCES PROVIDED TO AND BASED UPON THE INSPECTION FINDINGS ON THE SPECIFIC QUANTITIES OF ITEMS MENTIONED IN THIS REPORT WHICH WERE OFFERED FOR INSPECTION AT THE TIME AND PLACE OF INSPECTION.
- 4) THIS INSPECTION / VALUATION CERTIFICATE IS PURELY AN OPINION / ADVISORY IN NATURE & IF ACCEPTED OR REJECTED BY WHOM SO EVER IT MAY CONCERNED WITH THE UNDERSTANDING THAT CE / FIRM JOINTLY OR SEVERALLY ARE NOT LIABLE TO ANY LEGAL CLAIMS / DAMAGES / CONTRACTUAL OBLIGATIONS ON OUR PART.
- 5) WE DECLARE THAT WE HAVE NO DIRECT OR INDIRECT INTEREST IN THE ITEMS INSPECTED, VALUE CERTIFIED & THAT THE ABOVE STATEMENTS ARE TRUE / CORRECT TO THE BEST OF OUR KNOWLEDGE
- 6) QUERIES IF ANY PERTAINING TO THIS REPORT SHALL BE RESPONDED ONLY IF IT IS RECEIVED WITHIN A PERIOD OF ONE MONTH FROM THE DATE OF ISSUE OF THIS REPORT
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- 9) WARRANTED THAT IN CASE OF DISHONOUR OF PAYMENT, THIS DOCUMENT STANDS AUTOMATICALLY CANCELLED "AB-INITIO"

File No. IMP/SIIB/INT/1/2025-SIIB(I)-O/o COMM-CUS-CMC-NHAVA SHEVA-V (Computer No. 2168905) (GATTINI & CO. BELMATHUR FISH MARKET, SION MUMBAI 400 022. 2 of 2
 Generated from eOffice by NALLAMALA HARIKISHAN, EO(NH)SIIBIMP-CUS (023) 24090018300000193066123, millicommissionerate-Nhava Sheva-IV on 24/12/2025 01:27

F. No. S/10-1523/25-26/ADJ/COMMR./GR.III/NS-III/CAC/JNCH
SCN NO. 1720/2025-26/COMMR./GR.III/NS-III/CAC/JNCH dated 29.12.2025

11264970/2025/SIIB(I)-O/o-Commr-Cus-CMC-NS-IV

Gattini & Co.

Chartered Engineers / Consulting Engineers & Inspection Services.

Ref: INS/CER/2526-0014

Date: 20-May-25

To Whom So Ever It May Concern

At the request of **Office of The Commissioner of Customs (NS-IV), Mumbai Zone II, SIIB, Jawaharlal Nehru Custom House, Nhava Sheva, Dist-Raigad, Maharashtra - 400707, India, Vide their Order No. F.No. IMP/SIIB/INT/1/2025/SIIB(I), Dt. 17/05/25**, our independent **Chartered Engineer** along with, **Shri Dilip Kumar – S.I.O & Shri Girdhari Lal Meena - I.O, Shri Raushan Kumar Singh, I.O, Officers of SIIB(I) JNCH & representative of the CB**, inspected the following Equipments / Goods / Cargo / Samples goods **“Glass Mirror”** against **B/e No. 9861425 Dtd. 03.05.2025 at JM Baxi-CFS, JNCH, Nhava Sheva on 15/05/2024.**

Purpose of this inspection was to verify, assess and give opinion on the goods inspected on following points Viz.:

- a) To appraise the state of the cargo / goods as Shown / Inspected in the **‘as is where is condition’** ;

On Physical & Visual verifications and examinations of the goods shown/inspected from the **Cont. Nos. SEGU3839749, CAAU2016767 & TGBU3559765** the following details were noticed.

Sr. No.	Description / Detailed Noticed	CE's Remarks
1.	“Glass Mirror”.	- Cargo Shown/Seen consisted of Glass Mirror. - Mirrors were cut to Size : 610mm x 930mm & 610mm x 914mm. - Aluminium Coated.

CE's Comments / Opinions / Observation :

- i. The cargo shown consisted Glass Mirrors of 1mm thickness.
- ii. Container Nos. SEGU3839749 & CAAU2016767 were having glass mirrors of Size : 610mm x 930mm, whereas Cont. No. TGBU3559765 was having glass mirrors of Size : 610mm x 914mm respectively
- iii. The Glass Mirrors were placed in wooden crates, each container was having 36 crates respectively. mirrors have an aluminum mirror coating on the backside of the glass that creates a faint secondary reflection. The Mirrors are of Chinese Make : sdguangyaoglass as per the marking noticed on the hind side.
- iv. Glass mirrors use various reflective coatings to enhance their reflectivity, durability, and optical properties. Common coatings include metallic coatings like aluminum and silver, and dielectric coatings that can be tailored for specific wavelengths.
- v. Aluminum mirror, modern optical product, integrates multiple functions of reflection, imaging and decoration. Its core material is aluminum alloy, which is highly polished and processed by special process to form a highly smooth surface. The aluminum mirror not only has excellent image clarity, but also has the characteristics of light weight, durability and corrosion resistance. In the field of decoration, its unique metallic luster and fashionable design elements are loved by architects and designers. In addition, aluminum mirrors are widely used in lighting, exhibitions and other fields. Its highly reflective properties allow light to be used efficiently, creating a bright visual environment. In general, aluminum mirror is an indispensable multi-functional material in modern life.

6



File No. IMP/SIIB/INT/1/2025-SIIB(I)-O/o-COMMR-CUS-CMC-NHAVA-SHEVA-IV (Computer No. 2168905) Market, Sion Mumbai 400 022. 1 of 2
 Generated from eOffice by NALLAMALA HARIKISHAN, EO(NH)SIIBIMP-CUS-1029, 2409101830009818566123, mail: gattitech@yahoo.com
 File No. S/10-1523/25-26/ADJ/COMMR./GR.III/NS-III/CAC/JNCH dated 29.12.2025

F. No. S/10-1523/25-26/ADJ/COMMR./GR.III/NS-III/CAC/JNCH
SCN NO. 1720/2025-26/COMMR./GR.III/NS-III/CAC/JNCH dated 29.12.2025



Gattini & Co.

Chartered Engineers / Consulting Engineers & Inspection Services.

- vi. PMI test was conducted to ascertain the coating material.
- vii. As per PMI (Positive Metal Identification) Report issued by M/s. Alloy Metallic Testing PMI Report No. 550 DT, 15-05-2025, shows the reading of 99.10% to 99.41% Al., which shows that the mirrors are aluminium coated.
- viii. Based on the above we are of the opinion / view that the Glass Mirrors seen are **Aluminium Coated.**
- ix. Though Sale and purchase is a mutual agreement between buyer and seller based on the commercial terms, annual contract, Quantities involved & the payment terms. It also depends on the state / condition approximately sold / available locally / internationally. However the value declared for components seen appears "**Fair & Reasonable**" for the said items in the present state / condition.
- x. This certificate is specific to the B/e No. mentioned above and cannot be generalised for other similar items / parts

For **Gattini & Co.**

G. Venkatpathy M.
B.E (Mech), FIE. C Eng (I)
Chartered Engineer - F 1297267.



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Plot No. 8, Behind Fish Market, Sion Mumbai 400 022.
Ph: (022) 2409 3318 Mb: 98195 66123, mail : gattinitech@yahoo.com

2 of 2

F. No. S/10-1523/25-26/ADJ/COMMR./GR.III/NS-III/CAC/JNCH
SCN NO. 1720/2025-26/COMMR./GR.III/NS-III/CAC/JNCH dated 29.12.2025

1126497072025/SIIB(I)-O/o-Commr-Cus-CMC-NS-IV

Ref: INS/CER/2526-0015

Gattini & Co.
Chartered Engineers / Consulting Engineers & Inspection Services.

Date: 20-May-25

To Whom So Ever It May Concern

At the request of Office of The Commissioner of Customs (NS-IV), Mumbai Zone II, SIIB, Jawaharlal Nehru Custom House, Nhava Sheva, Dist-Raigad, Maharashtra - 400707, India, Vide their Order No. F.No. IMP/SIIB/INT/1/2025/SIIB(I), Dt. 17/05/25, our independent Chartered Engineer along with, Shri Dilip Kumar - S.I.O & Shri Girdhari Lal Meena - I.O, Shri Raushan Kumar Singh, I.O, Officers of SIIB(I) JNCH & representative of the CB, inspected the following Equipments / Goods / Cargo / Samples goods "Glass Mirror" against B/e No. 9857908 Dtd. 03.05.2025 at JM Baxi-CFS, JNCH, Nhava Sheva on 15/05/2024.

Purpose of this inspection was to verify, assess and give opinion on the goods inspected on following points Viz.:

- a) To appraise the state of the cargo / goods as Shown / Inspected in the 'as is where is condition' ;

On Physical & Visual verifications and examinations of the goods shown/inspected from the Cont. Nos. FYCU7230120, TSSU2097912 & TSSU2138673 the following details were noticed.

Sr. No.	Description / Detailed Noticed	CE's Remarks
1.	"Glass Mirror".	- Cargo Shown/Seen consisted of Glass Mirror. - Mirrors were cut to Size : 610mm x 914mm. - Aluminium Coated.

CE's Comments / Opinions / Observation :

- i. The cargo shown consisted Glass Mirrors of 1mm thickness.
- ii. All the three Container having glass mirrors of Size : 610mm x 914mm respectively
- iii. The Glass Mirrors were placed in wooden crates, each container was having 34 crates respectively. mirrors have an aluminum mirror coating on the backside of the glass that creates a faint secondary reflection. The Mirrors are of Chinese Make : sdguangyaoglass as per the marking noticed on the hind side.
- iv. Glass mirrors use various reflective coatings to enhance their reflectivity, durability, and optical properties. Common coatings include metallic coatings like aluminum and silver, and dielectric coatings that can be tailored for specific wavelengths.
- v. Aluminum mirror, modern optical product, integrates multiple functions of reflection, imaging and decoration. Its core material is aluminum alloy, which is highly polished and processed by special process to form a highly smooth surface. The aluminum mirror not only has excellent image clarity, but also has the characteristics of light weight, durability and corrosion resistance. In the field of decoration, its unique metallic luster and fashionable design elements are loved by architects and designers. In addition, aluminum mirrors are widely used in lighting, exhibitions and other fields. Its highly reflective properties allow light to be used efficiently, creating a bright visual environment. In general, aluminum mirror is an indispensable multi-functional material in modern life.
- vi. PMI test was conducted to ascertain the coating material.
- vii. As per PMI (Positive Metal Identification) Report issued by M/s. Alloy Metallic Testing PMI-Report No. 551 DT. 15-05-2025, shows the reading of 99.13% to 99.74% Al., which shows that the mirrors are aluminium coated.
- viii. Based on the above we are of the opinion / view that the Glass Mirrors seen are **Aluminium Coated.**

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F. No. S/10-1523/25-26/ADJ/COMMR./GR.III/NS-III/CAC/JNCH
SCN NO. 1720/2025-26/COMMR./GR.III/NS-III/CAC/JNCH dated 29.12.2025

11244970/2025/SIIB(I)-O/o-Commr-Cus-CMC-NS-IV

Gattini & Co.

Chartered Engineers / Consulting Engineers & Inspection Services.

- viii. Though Sale and purchase is a mutual agreement between buyer and seller based on the commercial terms, annual contract, Quantities involved & the payment terms. It also depends on the state / condition approximately sold / available locally / internationally. However the value declared for components seen appears **"Fair & Reasonable"** for the said items in the present state / condition.
- ix. This certificate is specific to the B/e No. mentioned above and cannot be generalised for other similar items / parts

For Gattini & Co.


G. Venkatpathy M.
 B.E (Mech), FIE, C Eng (I)
 Chartered Engineer - F 1297267.



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File No. IMP/SIIB/INT/1/2025-SIIB(I)-O/o COMMR-CUS-CMC-NHAVA SHEVA-V (Computer No. 2168905)
 Plot No. 8, Behind Fish Market, Sion Mumbai 400 022.
 2 of 2
 from eOffice by NALLAMALA HARIKISHAN, EO(NH)SIIBIMP/1/2025-SIIB(I)-O/o COMMR-CUS-CMC-NHAVA SHEVA-V on 24/12/2025 01:...

F. No. S/10-1523/25-26/ADJ/COMMR./GR.III/NS-III/CAC/JNCH
SCN NO. 1720/2025-26/COMMR./GR.III/NS-III/CAC/JNCH dated 29.12.2025

11.1 Importer M/s. Royal Impex Letter dated 15.05.2025 for provisional release.

11429804/2025/SIIB(I)-O/o-Commr-Cus-CMC-NS-IV



Dt : 04.06.2025

To,
The Dy Commissioner of Customs (SIIB) I
JNCH, Nhava sheva.
Dist. , Raigad.



Dear Sir,

SUB: Request For Provisionally Release of Boe Under ADD. Duty Challan.

Ref: 1. Boe No: 9861425 Dt 03.05.2025 2. BE No. 9862813 Dt 03.05.2025
3. BE No .9857908 Dt 03.05.2025 4. BE No .9863539 Dt 03.05.2025

A/C. Royal Impex

With Reference to the above subject Bill of Entry, we hereby requesting you to release the above live Bill of Entry on urgent basis.

In this regard we would like to request you that we are ready to pay the applicable ADD duty with interest for the subject shipments.

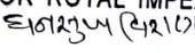
Since the shipment incurring heavy demurrage and detention, which we are unable to bear the charges.

Thanking you,
Yours Faithfully


 Authorised Signatory

 **AAD : 150, Vandana Soc,, Nr.Shyam Dham, Varachha Road, Nana Varachha,, SURAT, SURAT, GUJRAT, 395006**

 **EMAIL ID : royalimpex2023@gmail.com**

FOR ROYAL IMPEX

PROPRIETOR

File No. IMP/SIIB/INT/1/2025-SIIB(I)-O/o COMM-R-CUS-CMC-NHAVA SHEVA-IV (Computer No. 1762569)
Generated from eOffice by NALLAMALA HARIKISHAN, EO(NH)SIIBIMP-CUS-MUM, EXAMINER-SIIB(I), Customs-Compliance Management-Commissionerate-Nhava Sheva-I

**F. No. S/10-1523/25-26/ADJ/COMMR./GR.III/NS-III/CAC/JNCH
SCN NO. 1720/2025-26/COMMR./GR.III/NS-III/CAC/JNCH dated 29.12.2025**

11.2 Provisional Release letter dated 06.06.2025

IMP/SIIB/INT/1/2025-SIIB(I)-O/o COMMR-CUS-CMC-NHAVA SHEVA-IV

I/2992843/2025



Date:06-06-2025

To,

The Additional Commissioner of the Customs
Appraising Group-III, NS-III
JNCH, Nhava Sheva, Uran- 400707.

Sir,

Sub.: Provisional release of seized goods covered under Bill of Entry No.9862813 dated 03.05.2025, 9863539 dated 03.05.2025, 9861425 dated 03.05.2025 and 9857908 dated 03.05.2025 imported by M/s. Royal Impex (IEC: 5216921745)-reg.

The importer M/s. Royal Impex filed 04 Bills of Entry No. 9862813 dated 03.05.2025, 9863539 dated 03.05.2025, 9861425 dated 03.05.2025 and 9857908 dated 03.05.2025 for clearance of goods having description as “**IMM Glass Mirror (Mirror Glass coated by Silver)**” of dimension 610*914MM and 610*930MM. The total declared assessable value of said goods is Rs. 58,20,822/-The declared duty on the said good is Rs. 21,81,062 /-.

2. The consignments covered under the above-mentioned Bills of Entry were examined on by officers of SIIB (I), JNCH in the presence of the Importer’s representative under Panchanama.

3. During the course of examination, it was revealed by the Chartered Engineer report that the goods were **Aluminium-coated Glass Mirror**, instead of Silver-coated Glass Mirror as declared. Further, as per Anti-dumping Duty Notification No. 18/2024-Customs (ADD) dtd. 21.10.2024, ADD @ USD 234/- per Metric Ton is applicable on Unframed Glass Mirror falling under Tariff Heading 70099100 of the Customs Tariff ACT, 1975, when originating in or exported from the People’s Republic of China and imported into India. The total duty evasion in respect of the subject goods amount to Rs. 59,52,760.63/-.

1

File No. IMP/SIIB/INT/1/2025-SIIB(I)-O/o COMMR-CUS-CMC-NHAVA SHEVA-IV (Computer No. 1762569)
Generated from eOffice by NALLAMALA HARIKISHAN, EO(NH)SIIBIMP-CUS-MUM, EXAMINER-SIIB(I), Customs-Compliance Management-Commissionerate-Nhava Sheva-IV on 23/12/2025 01:42

F. No. S/10-1523/25-26/ADJ/COMMR./GR.III/NS-III/CAC/JNCH
SCN NO. 1720/2025-26/COMMR./GR.III/NS-III/CAC/JNCH dated 29.12.2025

IMP/SIIB/INT/1/2025-SIIB(I)-O/o COMMR-CUS-CMC-NHAVA SHEVA-IV

I/2992843/2025

4. In view of the above, it appears that the importer has intentionally mis-declared the description of the goods with the intent to evade the Anti-Dumping Duty (ADD). Consequently, the subject goods were seized under Seizure Memo No. 19/2025 dtd. 26.05.2025 (copy enclosed) under Section 110 of the Customs Act, 1962.

5. The importer has requested for provisional release of the seized goods vide their letter dated 04.06.2025, (copy enclosed). Based on the re-determination of the duty, the total revised duty liability comes to **Rs. 81,33,823.64/-** and the differential duty amounts to **Rs. 59,52,760.63/-** (Calculation sheet enclosed).

6. In view of the above facts, and pending further investigation by SIIB (I), this office has **no objection to the provisional release** of the goods covered under the aforementioned Bills of Entry, under section 110A of the Customs Act 1962, subject to:

(i) Execution of **Bond** for an amount as deemed fit by the adjudicating authority as per para 2.1 of CBIC Circular No. 35/2017-Customs dated 16.08.2017.

(i i) Furnishing of **Security deposit/Bank Guarantee** as deemed fit by the adjudicating authority to cover estimated differential duty along-with requisite fine and penalty as per para 2.2 of CBIC Circular No. 35/2017-Customs dated 16.08.2017.

(iii) The importer will not dispute the identity of the imported goods that the imported goods are **Aluminium-coated Glass Mirror**.

7. This issues with approval of the Commissioner of Customs, NS-IV, JNCH, NhavaSheva.

Yours faithfully,

(Tikendra Kr. Kripal)
Dy. Commissioner of Customs
SIIB(I), NS-IV/JNCH

Encl:

- a. Seizure Memo dated 26.05.2025.
- b. Importer's request letter for provisional release dated 04.06.2025.
- c. Duty Calculation Sheet

2

Digitally signed by
Tikendra Kumar Kripal
Date: 06-06-2025
12:08:40

File No. IMP/SIIB/INT/1/2025-SIIB(I)-O/o COMMR-CUS-CMC-NHAVA SHEVA-IV (Computer No. 1762569)

Generated from eOffice by NALLAMALA HARIKISHAN, EO(NH)SIIBIMP-CUS-MUM, EXAMINER-SIIB(I), Customs-Compliance Management-Commissionerate-Nhava Sheva-IV on 23/12/2025 01:42

F. No. S/10-1523/25-26/ADJ/COMMR./GR.III/NS-III/CAC/JNCH
SCN NO. 1720/2025-26/COMMR./GR.III/NS-III/CAC/JNCH dated 29.12.2025

11.3 Verification of TR-6 Challan No. HCM 149 dated 13.06.2025 & HCM553 dated 20.01.2026 from Cash Section, JNCH:

OFFICE OF THE COMMISSIONER OF CUSTOMS (GENERAL)
CASH SECTION, JAWAHARLAL NEHRU CUSTOM HOUSE, NHAVA SHEVA
TAL - URAN, DIST - RAIGAD, MAHARASHTRA - 400707.

F. No. S/10-Gen-03/2017-18/CASH/JNCH Pt. III

Date: 19.02.2026

To,

Appraising officer,
CAC,
JNCH, Nhava Sheva.

Sir,

Sub: Verification of Authentication and genuineness of Challans paid by M/s. ROYAL IMPEX.-reg.

Please refer to your letter dated 16.02.2026 on the above subject.

In this regard, as per available records, it is verified that the below mentioned Importer/Person has paid the following amounts vide their respective Challan.

Sr. No.	Challan No.	Amount	Importer's/ Person Name
1.	HCM-149 dated 13.06.2025	800000/-	M/s. M/s. ROYAL IMPEX.
2.	HCM-533 dated 20.01.2026	92961/-	M/s. M/s. ROYAL IMPEX.

Yours faithfully,



Accounts Officer,
Cash Section, JNCH, Nhava Sheva

F. No. S/10-1523/25-26/ADJ/COMMR./GR.III/NS-III/CAC/JNCH
 SCN NO. 1720/2025-26/COMMR./GR.III/NS-III/CAC/JNCH dated 29.12.2025

11.4 Payment of Differential Duty and interest by the Importer:

Bill of Entry No. 9862813 Dated 03.05.2025

Master Invoice Items Dept comments Exam order Queries iGM Cont eXAm_instr liceNce dUty Grp7_dutyfg Others

view_be

20/02/2026 Indian Customs EDI System - Imports V1.5 07:32:17 pm
 JNCH, NHAVA SHEVA, TAL:URAN, DIST-RAIGAD-400707

VIEW Duty

BE NO. : 9862813 BE DT. : 03/05/2025 CC : N Type : H

----- DUTY BREAK-UP -----

BCD: 174625	CVD: 0	CESS: 0	Cus AIDC : 0
SCD: 17463	CVD (Sch ID) : 0	Edu. CESS on CVD: 0	Exc AIDC : 0
Antidump : 1008943	GSIA: 0	Cus.Edu.CESS/SAD: 0	
NCCD: 0	TTA: 0	Other Cus Duty: 0	
Hlth Duty: 0	CVD05: 0	Other Exc Duty: 0	
SafeGuard: 0	Sec High EDU Cess CV: 0	IGST : 425735	Total Duty: 1626766
Infra Cess Amount : 0	Sec Cus.Edu.CESS 0	GST Cess : 0	
Cus Health Cess : 0	CUS_CVD Levy : 0		

CHALLAN DETAILS

Challan No.	Duty Amt.	Interest	Fine/ Penalty	Short Paid	Short Int. Amt. Due	Deposit Amt.	Amt. Adjusted	Date of Payment
2054664026	436213	359	0				0	07/05/2025
2055334517	1190553	21039	0				0	17/06/2025

Bill of Entry No. 9863539 Dated 03.05.2025

Master Invoice Items Dept comments Exam order Queries iGM Cont eXAm_instr liceNce dUty Grp7_dutyfg Others

view_be

20/02/2026 Indian Customs EDI System - Imports V1.5 07:32:17 pm
 JNCH, NHAVA SHEVA, TAL:URAN, DIST-RAIGAD-400707

VIEW Duty

BE NO. : 9863539 BE DT. : 03/05/2025 CC : N Type : H

----- DUTY BREAK-UP -----

BCD: 174625	CVD: 0	CESS: 0	Cus AIDC : 0
SCD: 17463	CVD (Sch ID) : 0	Edu. CESS on CVD: 0	Exc AIDC : 0
Antidump : 1008943	GSIA: 0	Cus.Edu.CESS/SAD: 0	
NCCD: 0	TTA: 0	Other Cus Duty: 0	
Hlth Duty: 0	CVD05: 0	Other Exc Duty: 0	
SafeGuard: 0	Sec High EDU Cess CV: 0	IGST : 425735	Total Duty: 1626766
Infra Cess Amount : 0	Sec Cus.Edu.CESS 0	GST Cess : 0	
Cus Health Cess : 0	CUS_CVD Levy : 0		

CHALLAN DETAILS

Challan No.	Duty Amt.	Interest	Fine/ Penalty	Short Paid	Short Int. Amt. Due	Deposit Amt.	Amt. Adjusted	Date of Payment
2055334545	1190553	19081	0				0	13/06/2025
2054664779	436213	2868	0				0	21/05/2025

F. No. S/10-1523/25-26/ADJ/COMMR./GR.III/NS-III/CAC/JNCH
 SCN NO. 1720/2025-26/COMMR./GR.III/NS-III/CAC/JNCH dated 29.12.2025

Bill of Entry No. 9861425 Dated 03.05.2025

Master Invoice Items Dept comments Exam order Queries iGM Cont eXAm_instr liceNce dUty Grp7_dutyfg Others

view_be

20/02/2026 Indian Customs EDI System - Imports V1.5 **07:32:17 pm**
 JNCH, NHAVA SHEVA, TAL:URAN, DIST-RAIGAD-400707

VIEW Duty

BE NO. : 9861425 BE DT. : 03/05/2025 CC : N Type : H

----- DUTY BREAK-UP -----

BCD: 261937	CVD: 0	CESS: 0	Cus AIDC: 0
SCD: 26194	CVD (Sch ID) : 0	Edu. CESS on CVD: 0	Exc AIDC: 0
Antidump : 1513414	GSIA: 0	Cus.Edu.CESS/SAD: 0	
NCCD: 0	TTA: 0	Other Cus Duty: 0	
Hlth Duty: 0	CVD05: 0	Other Exc Duty: 0	
SafeGuard: 0	Sec High EDU Cess CV: 0	IGST : 638602	Total Duty: 2440147
Infra Cess Amount : 0	Sec Cus.Edu.CESS : 0	GST Cess : 0	
Cus Health Cess : 0	CUS_CVD Levy : 0		

CHALLAN DETAILS

Challan No.	Duty Amt.	Interest	Fine/ Penalty	Short Paid	Short Int. Amt. Due	Deposit Amt.	Amt. Adjusted	Date of Payment
2055334586	1785828	28622	0				0	13/06/2025
			0					
2054663116	654319	4302	0				0	21/05/2025
			0					

Bill of Entry No. 9857908 Dated 03.05.2025

Master Invoice Items Dept comments Exam order Queries iGM Cont eXAm_instr liceNce dUty Grp7_dutyfg Others

view_be

20/02/2026 Indian Customs EDI System - Imports V1.5 **07:32:17 pm**
 JNCH, NHAVA SHEVA, TAL:URAN, DIST-RAIGAD-400707

VIEW Duty

BE NO. : 9857908 BE DT. : 03/05/2025 CC : N Type : H

----- DUTY BREAK-UP -----

BCD: 261937	CVD: 0	CESS: 0	Cus AIDC: 0
SCD: 26194	CVD (Sch ID) : 0	Edu. CESS on CVD: 0	Exc AIDC: 0
Antidump : 1513414	GSIA: 0	Cus.Edu.CESS/SAD: 0	
NCCD: 0	TTA: 0	Other Cus Duty: 0	
Hlth Duty: 0	CVD05: 0	Other Exc Duty: 0	
SafeGuard: 0	Sec High EDU Cess CV: 0	IGST : 638602	Total Duty: 2440147
Infra Cess Amount : 0	Sec Cus.Edu.CESS : 0	GST Cess : 0	
Cus Health Cess : 0	CUS_CVD Levy : 0		

CHALLAN DETAILS

Challan No.	Duty Amt.	Interest	Fine/ Penalty	Short Paid	Short Int. Amt. Due	Deposit Amt.	Amt. Adjusted	Date of Payment
2055334592	1785828	28622	0				0	13/06/2025
			0					
2054660318	654319	4302	0				0	21/05/2025
			0					

F. No. S/10-1523/25-26/ADJ/COMMR./GR.III/NS-III/CAC/JNCH
 SCN NO. 1720/2025-26/COMMR./GR.III/NS-III/CAC/JNCH dated 29.12.2025

11.5 Being the fact-finding authority, PMI reports relied upon for the Chartered Engineer Reports dated 20.05.2025, were called for form the Investigating agency, SIIB-Import, JNCH, which is shared vide e-mail dated 24.02.2026. Screenshots of the said PMI reports are as follows:



M/s. ALLOY METALLIC TESTING

Haridra CHS. Ltd., 1704, Plot No. 07, Sector 35-G, Owe Kharghar, Navi Mumbai 410 210.
 Mobile : 9920513330 / 8082561056 Email : alloymetallic@gmail.com

Recognised by Govt. Deptts., Classification Societies / Third Party Inspection Agencies & Industries
 • P.M.I. • Hardness Testing • Ultrasonic Flaw Detestion • Ultrasonic Thickness Gauging

J-398

F. No. S/10-1523/25-26/ADJ/COMMR./GR.III/NS-III/CAC/JNCH
 SCN NO. 1720/2025-26/COMMR./GR.III/NS-III/CAC/JNCH dated 29.12.2025



M/s. ALLOY METALLIC TESTING

Haridra CHS. Ltd., 1704, Plot No. 07, Sector 35-G, Dwe Kharghar, Navi Mumbai 410 210.
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(POSITIVE MATERIAL IDENTIFICATION REPORT BULK MATERIALS AT VENDOR WORKS)						Page of		
M/s: <u>Royal Impex</u>			PMI Report No. : <u>549</u>		Date <u>5/05/2025</u>			
Location : <u>NHAVA SHEVA LKANVEL ULA CFS</u>			B. E. No. : <u>9863539</u>		Date <u>03/05/25</u>			
Container No. <u>TIU 2024494</u> <u>TSSU 2261311 (2x20)</u>			Purchase Order No. : <u>-</u>		Specified Grade : <u>-</u>			
RESULTS								
I. G. M. No.:		Date :		ALLOY CONTENT WEIGHT PERCENT				
Elements :		Mo	Ni	Fe	Mn	Cr	<u>AL</u>	Grade Identified
Specified Grade range :								Remarks
S.No	BE.No	Description						
1	1)	<u>IMM glass Mirror C</u>		-	-	-	-	<u>99.87</u>
2		<u>Mirror glass coated</u>		-	-	-	-	<u>99.79</u>
		<u>BY SILVER</u>						
3				-	-	-	-	<u>99.10</u>
4				-	-	-	-	<u>99.31</u>
Note : • Test results relate only to the sample tested, which may not be representative sample of lot or actual supply. • All work is carried out to be the best of our ability. • Every instrumental analysis has some limitations. • Over a experience of several lacks of sample on various types of XRF & OES, Variation in elements may be 0.5%.								For M/s. ALLOY METALLIC TESTING Tested By : Signatory

F. No. S/10-1523/25-26/ADJ/COMMR./GR.III/NS-III/CAC/JNCH
 SCN NO. 1720/2025-26/COMMR./GR.III/NS-III/CAC/JNCH dated 29.12.2025



M/s. ALLOY METALLIC TESTING

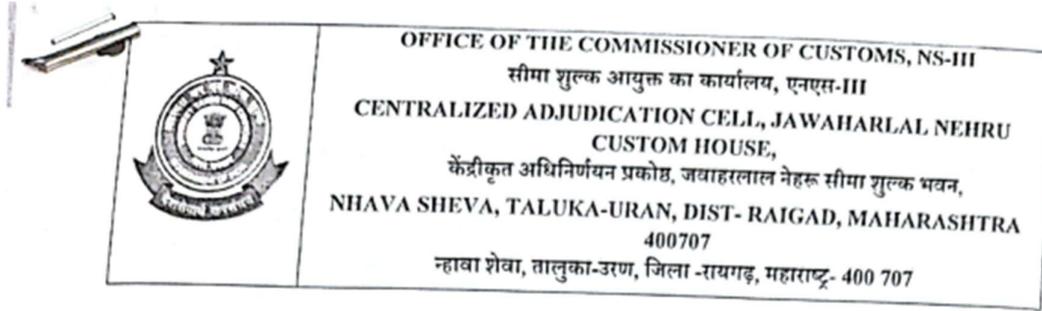
Haridra CHS. Ltd., 1704, Plot No. 07, Sector 35-G, Dwe Kharghar, Navi Mumbai 410 210.
 Mobile : 9920513330 / 8082561056 Email : alloymetallic@gmail.com

Recognised by Govt. Deptts., Classification Societies / Third Party Inspection Agencies & Industries
 • P.M.I. • Hardness Testing • Ultrasonic Flaw Detestion • Ultrasonic Thickness Gauging

(POSITIVE MATERIAL IDENTIFICATION REPORT BULK MATERIALS AT VENDOR WORKS)						Page of			
M/s: <u>Royal Impex</u>			PMI Report No.: <u>551</u>		Date: <u>15/05/2025</u>				
Location: <u>NHAVA SHEVA / PANVEL ULA CFS</u>			B. E. No.: <u>9857908</u>		Date: <u>09/05/25</u>				
Container No: <u>① FICU 7280120</u>			Purchase Order No.: <u>-</u>						
<u>② TSSU 2097912 ③ TSSU 2138678</u> <u>(08X20)</u>			Specified Grade: <u>-</u>						
RESULTS									
I. G. M. No.:		Date:		ALLOY CONTENT WEIGHT PERCENT					
Elements:		Mo	Ni	Fe	Mn	Cr	Grade Identified	Remarks	
Specified Grade range:							<u>AL</u>		
Sr.No.	BE No.	Description							
<u>1</u>	<u>1</u>	<u>1MM Glass Mirror C</u>						<u>99.24</u>	
<u>2</u>		<u>Mirror Glass coated</u>						<u>99.24</u>	
		<u>BY SILVER</u>							
<u>3</u>								<u>99.13</u>	
Note:		• Test results relate only to the sample tested, which may not be representative sample of lot or actual supply. • All work is carried out to be the best of our ability. • Every instrumental analysis has some limitations. • Over a experience of several lacks of sample on various types of XRF & DES. Variation in elements may be 0.5%.							
						For M/s. ALLOY METALLIC TESTING			
						 Tested By: Signatory			

11.6 Corrigendum dated 24.02.2026 to the SCN dated 29.12.2025:

F. No. S/10-1523/25-26/ADJ/COMMR./GR.III/NS-III/CAC/JNCH
SCN NO. 1720/2025-26/COMMR./GR.III/NS-III/CAC/JNCH dated 29.12.2025



File No. F. No. CUS/APR/INV/851/2025-Group 3

Date: 24.02.2026

SCN.: 1720/2025-26/Commr./GR.III/NS-III/CAC/JNCH dated 29.12.2025

DIN- 20260228 NV000000A99E

CORRIGENDUM

Subject: Corrigendum to Show Cause Notice No. 1720/2025-26/Commr./GR.III/NS-III /CAC/ JNCH dated 29.12.2025 issued by the Commissioner of Customs, NS-III, JNCH, Nhava Sheva in the case of M/s Royal Impex (IEC- 5216921745)- reg.

Attention is invited to the above-mentioned Show Cause Notice No dated 29.12.2025 issued by the Commissioner of Customs, NS-III, JNCH, Nhava Sheva. In the above-mentioned Show Cause Notice: -

• **In Para 7.2**

"As discussed in Para 4 above, the subject goods being unframed aluminium coated glass mirror, imported from China attract anti-dumping duty under Notification no. 18/2024-Cus (ADD) dated 21.10.2024 @ 234 MT/USD.

The details of the revised duty calculation after imposition of anti -dumping duty for the Bills of Entry no. 9862813, 9863539, 9861425, 9857908 all dated 03.05.2025 is attached with this Investigation Report as Annexure A.

The summary of the differential duty is as given below:

Srl No.	Bill of Entry No. & Date	Total Duty (in Rs)	
		Declared Duty	Duty calculated after adding anti-dumping duty
1	9862813 dated 03.05.2025	436212.25	1626764.38
2	9863539 dated 03.05.2025	436212.25	1626764.38
3	9861425 dated 03.05.2025	654318.75	2440146.94
4	9857908 dated 03.05.2025	654318.75	2440146.94
Total		2181062.00	8133822.64
Differential duty		59,52,760.63	

Thus, the differential duty due to non-levy of anti-dumping duty applicable on the impugned goods works out to be Rs. 59,52,761/- which is recoverable from the Importer."

may be read as

**F. No. S/10-1523/25-26/ADJ/COMMR./GR.III/NS-III/CAC/JNCH
SCN NO. 1720/2025-26/COMMR./GR.III/NS-III/CAC/JNCH dated 29.12.2025**

"As discussed in Para 4 above, the subject goods being unframed aluminium coated glass mirror, imported from China attract anti-dumping duty under Notification no. 18/2024-Cus (ADD) dated 21.10.2024 @ 234 MT/USD.

The details of the revised duty calculation after imposition of anti -dumping duty for the Bills of Entry no. 9862813, 9863539, 9861425, 9857908 all dated 03.05.2025 is attached with this Investigation Report as Annexure A.

The summary of the differential duty is as given below:

Srl No.	Bill of Entry No. & Date	Declared Qty (Kg)	Qty found upon examination (Kg)	Total Duty (in Rs)	
				Declared Duty	Duty calculated after adding anti-dumping duty and excess wt
1	9862813 dated 03.05.2025	50,400	54,640	436212.25	1,763,619
2	9863539 dated 03.05.2025	50,400	54,880	436212.25	1,771,366
3	9861425 dated 03.05.2025	75,600	79,970	654318.75	2,581,198
4	9857908 dated 03.05.2025	75,600	82,370	654318.75	2,658,663
Total		252,000	271,860	2181062/-	8,774,845/-
Differential duty				6,593,783	

Thus, the differential duty due to non-levy of anti-dumping duty applicable on the impugned goods works out to be Rs. 6,593,783/- which is recoverable from the Importer."

• In Para 9.2

"9.2 From the foregoing paragraphs of this notice, it appears that the Importer has deliberately declared the goods as Mirror Glass coated by Silver instead of Mirror Glass Coated by Aluminium to evade the applicable anti-dumping duty under Notification no. 18/2024-Cus (ADD) dated 21.10.2024 and thus short paid differential duty amounting to Rs. 59,52,761/- which is to be recovered from the Importer in respect of Bills of Entry no. 9862813, 9863539, 9861425, 9857908 all dated 03.05.2025. For the above acts of omission and commission involving mis-declaration of goods for evasion of the applicable anti-dumping duty, the Importer has rendered the goods liable for confiscation under Section 111 (m) of the Customs Act, 1962 and the Importer is liable to penalty under Section 112(a) and/ or Section 114A of the Customs Act, 1962."

May be read as

"9.2 From the foregoing paragraphs of this notice, it appears that the Importer has deliberately declared the goods as Mirror Glass coated by Silver instead of Mirror Glass Coated by Aluminium to evade the applicable anti-dumping duty under Notification no. 18/2024-Cus (ADD) dated 21.10.2024 and mis-declared the net weight of the goods as 252 MT instead of 271.860 MT, as found upon examination and thus short paid differential duty amounting to Rs. 65,93,783/- which is to be recovered from the Importer in respect of Bills of Entry no. 9862813, 9863539, 9861425, 9857908 all dated 03.05.2025. For the above acts of omission and commission involving mis-declaration of goods for evasion of the applicable anti-dumping duty, the Importer has rendered the goods liable for confiscation under Section 111 (l), Section 111 (m) of the Customs Act, 1962 and the Importer is liable to penalty under Section 112(a) and/ or Section 114A of the Customs Act, 1962."

F. No. S/10-1523/25-26/ADJ/COMMR./GR.III/NS-III/CAC/JNCH
SCN NO. 1720/2025-26/COMMR./GR.III/NS-III/CAC/JNCH dated 29.12.2025

- In Para 10**
Now, therefore, in exercise of the powers conferred by Section 28(4) of the Customs Act, 1962, M/s Royal Impex (IEC- 5216921745) having address at Plot No-8, Pragati Eco Park, Kosad-Bharthana Road, Near Vedant Embro Park, Kosad, Surat- 394107, is hereby called upon to Show Cause to the Commissioner of Customs, NS-III, Jawaharlal Nehru Custom House, Nhava Sheva, Tal-Uran, Dist.-Raigad, Maharashtra-400 707 within 30 days of the receipt of this notice as to why:
- Anti-dumping duty (under Notification no. 18/2024-Cus (ADD) dated 21.10.2024) amounting to Rs. 59,52,761/ (Rupees Fifty-Nine Lakh, Fifty-Two Thousand, Seven Hundred & Sixty-One Only) in respect of Bills of Entry No. 9862813, 9863539, 9861425, 9857908 all dated 03.05.2025 should not be demanded under Section 28 (4) of the Customs Act, 1962 along with applicable interest as per Section 28AA of the Act *ibid*.
 - The imported goods having total assessable value of Rs. 58,20,822/- (Rupees Fifty-Eight Lakh Twenty Thousand Eight Hundred Twenty-Two Only) should not be held liable for confiscation under Section 111(m) of the Customs Act, 1962.
 - Penalty should not be imposed on the importer under Section 112 (a) and/or 114 A and/or 114AA of the Customs Act, 1962.
 - Penalty should not be imposed on the importer under Section 114AA of the Customs Act, 1962."

May be read as

- "10.** Now, therefore, in exercise of the powers conferred by Section 28(4) of the Customs Act, 1962, M/s Royal Impex (IEC- 5216921745) having address at Plot No-8, Pragati Eco Park, Kosad-Bharthana Road, Near Vedant Embro Park, Kosad, Surat- 394107, is hereby called upon to Show Cause to the Commissioner of Customs, NS-III, Jawaharlal Nehru Custom House, Nhava Sheva, Tal-Uran, Dist.-Raigad, Maharashtra-400 707 within 30 days of the receipt of this notice as to why:
- Value of impugned imported goods (as per Annexure-A) should not be rejected and re-determined as Rs. 62,79,558/- (Rupees Sixty-Two Lakh Seventy-Nine Thousand Five Hundred Fifty-Eight Only)
 - Differential duty of Rs. 6,593,783/- (Rupees Sixty-Five Lakh Ninety-Three Thousand Seven Hundred Eighty-Three Only) (as per Annexure-A) in respect of Bills of Entry No. 9862813, 9863539, 9861425, 9857908 all dated 03.05.2025 should not be demanded under Section 28 (4) of the Customs Act, 1962 along with applicable interest as per Section 28AA of the Act *ibid*.
 - The imported goods having total re-determined assessable value of Rs. 62,79,558/- (Rupees Sixty-Two Lakh Seventy-Nine Thousand Five Hundred Fifty-Eight Only) should not be held liable for confiscation under Section 111(l) & 111(m) of the Customs Act, 1962.
 - Penalty should not be imposed on the importer under Section 112 (a) and/or 114 A of the Customs Act, 1962.
 - Penalty should not be imposed on the importer under Section 114AA of the Customs Act, 1962."

Vijay Rishi
(VIJAY-RISI) 29/12/2026
Pr. Commissioner of Customs,
NS-III, JNCH

To:

i) M/s. Royal Impex (IEC- 5216921745),
150, Vandana SOC, Nr Shyam Dham,
Varachha Road, Nana Varachha, Surat,
Surat, Gujarat- 395 006

F. No. S/10-1523/25-26/ADJ/COMMR./GR.III/NS-III/CAC/JNCH
SCN NO. 1720/2025-26/COMMR./GR.III/NS-III/CAC/JNCH dated 29.12.2025

ii) M/s. Royal Impex (IEC- 5216921745),
Plot No-8, Pragati Eco Park, Kosad-Bharthana Road,
Near Vedant Embro Park, Kosad, Surat- 394107.

Copy to-

1. Deputy Commissioner, CAC, JNCH.
2. Commissioner of Customs, SIIB-Import, JNCH.
3. Deputy Commissioner, CRAC, JNCH.
4. The Asst. /Dy. Commissioner of Customs (CAC), JNCII: For uploading on CARMA Portal.
5. The Asst. /Dy. Commissioner of Customs, EDI, JNCH: - For display on JNCH Website.
6. The Superintendent (P), CHS Section, JNCH – For display on JNCH Notice Board.
7. Office Copy.

F. No. S/10-1523/25-26/ADJ/COMMR./GR.III/NS-III/CAC/JNCH
 SCN NO. 1720/2025-26/COMMR./GR.III/NS-III/CAC/JNCH dated 29.12.2025

Sr. No.	Bill of Entry No. & Date	Description of the goods		Quantity as declared in KGS	Quantity as found upon examination in KGS	Declared Assessable Value (in Rs.)	Re-determined Assessable Value (in Rs.)	BCD @1.5%		SMS @10%		ADD @ 3% (HSN)		IGST @18%		Total Duty	
		Declared	Found					Declared	Calculated on goods found	Declared	Calculated on goods found	Declared	Calculated on goods found	Declared	Calculated on goods found	Declared	Calculated on goods found
1	9862813 dated 03.05.2025	IXN1 Glass Mirror (Mirror Glass coated by silver)	IXN1 Glass Mirror (Mirror Glass coated by aluminium)	50,400	54,640	1,164,164	1,262,102	174,625	189,315.31	17,462	18,932	-	1,093,821.77	244,125	441,551	436,212	1,761,519
2	9863339 dated 03.05.2025	IXN1 Glass Mirror (Mirror Glass coated by silver)	IXN1 Glass Mirror (Mirror Glass coated by aluminium)	50,400	54,880	1,164,164	1,267,616	174,625	190,146.85	17,462	19,015	-	1,098,626.26	244,125	445,578	436,212	1,771,346
3	9861425 dated 03.05.2025	IXN1 Glass Mirror (Mirror Glass coated by silver)	IXN1 Glass Mirror (Mirror Glass coated by aluminium)	75,600	79,970	1,746,247	1,847,187	261,297	277,078.06	26,194	27,708	-	1,600,895.44	366,188	672,516	654,319	2,581,198
4	9837908 dated 03.05.2025	IXN1 Glass Mirror (Mirror Glass coated by silver)	IXN1 Glass Mirror (Mirror Glass coated by aluminium)	75,600	82,370	1,746,247	1,902,623	261,297	285,393.52	26,194	28,539	-	1,648,940.32	366,188	693,789	654,319	2,658,665
5		Total		252,000	271,860	5,820,822	6,279,858	873,123	941,934	87,312	94,193	-	5,442,294	1,270,626	2,396,414	2,181,062	8,771,485

ANNEXURE-A

Duty difference

F. No. S/10-1523/25-26/ADJ/COMMR./GR.III/NS-III/CAC/JNCH
SCN NO. 1720/2025-26/COMMR./GR.III/NS-III/CAC/JNCH dated 29.12.2025

11.7 SIIB letter dated 27.02.2026 regarding clarification about net weight of the goods.

IMP/SIIB/INT/1/2025-SIIB(I)-O/o COMMR-CUS-CMC-NHAVA SHEVA-IV

I/3915816/2026



IMP/SIIB/INT/1/2025-SIIB(I)-O/oCOMMR-CUS-CMC-NHAVA SHEVA-IV Date: 27.02.2026

To,

The Dy./Assistant Commissioner of Customs,
CAC,
NS-III, JNCH.

Sir,

Sub: Clarification regarding Net weight of the goods covered under Show Cause Notice No. 1720/2025-26/COMMR/GR. III/CAC/JNCH dated 29.12.2025 issued to M/s. Royal Impex (IEC-5216921745)-reg.

Please refer to your office letter vide F. No. S/10-1523/25-26/ADJ/COMMR/GR III/NS-III/CAC/JNCH on the above-mentioned subject.

The details of the gross weight of the goods imported vide Bills of Entry Nos. 9862813, 9863539, 9861425 and 9857908, all dated 03.05.2025, as declared and found during examination, are as below:

Sr. No.	Bill of Entry No. & Date	Container Nos	Seal No.	Gross Weight Declared	Net Weight* (in Kgs.) as per weighment slip	Total Gross Weight Found
1	9862813 dated 03.05.2025	GAOU2503160	TSH2730750	55600 Kgs	27380	54640 Kgs
		TSSU2103743	TSH2730743		27260	
2	9863539 dated 03.05.2025	TIIU2024794	TSH2730749	55600 Kgs	27410	54880 Kgs
		TSSU2261311	TSH2730745		27470	
3	9861425 dated 03.05.2025	SEGU3839749	TSH2731464	83400 Kgs	25750	79970 Kgs
		CAAU2016767	TSH2731323		26970	
		TGBU3559765	TSH2731382		27250	
4	9857908 dated 03.05.2025	FYCU7230120	TSH2731333	83400 Kgs	27430	82370 Kgs
		TSSU2097912	TSH2730746		27450	
		TSSU2138673	TSH2730617		27490	

(* As per weighing slip Net weight was calculated by weighing the container and goods together and thereafter subtracting the container tare weight. This weight is actually the gross weight of the goods i.e. mirror plus packing material)

From the aforesaid data, it is evident that the total gross weight declared by the importer in the said Bills of Entry pertaining to the present SCN, i.e., **2,78,000 kg**, was broadly commensurate with the total gross weight recorded as per the weighment slips, i.e., **2,71,680 kg**. Therefore, the declared gross weight was taken as the correct weight as the recorded weight marginally lesser

**F. No. S/10-1523/25-26/ADJ/COMMR./GR.III/NS-III/CAC/JNCH
SCN NO. 1720/2025-26/COMMR./GR.III/NS-III/CAC/JNCH dated 29.12.2025**

IMP/SIIB/INT/1/2025-SIIB(I)-O/o COMMR-CUS-CMC-NHAVA SHEVA-IV

I/3915816/2026

than the declared weight, considering normal weighment discrepancies and handling differences.

It is further submitted that the goods covered under the above-mentioned Bills of Entry are brittle and susceptible to damage during the process of de-stuffing from wooden pallets. Considering the inherent risk of breakage and consequent risk of injury during examination, the imported goods and the wooden pallets were not weighed separately at the time of examination conducted under the Panchanama dated 14.05.2025 and 15.05.2025. In view of the fact that the total gross weight declared, and the total gross weight found were approximately equal, the net weight declared by the importer was accepted as correct.

Accordingly, the differential duty demand, as detailed in Para 7.2 and Annexure-A to the IR dated 22.12.2025, has been computed on the basis of the total net weight of **2,52,000 kg** only as declared by the importer in the aforesaid Bills of Entry. As far as net weight is concerned ADD was computed on the basis of their own declaration .

It is also pertinent to mention that the ADD was calculated on the basis of their own declaration as far as net weight is concerned. At no point of time or stage during the course of investigation , the importer has raised any objection for determination of ADD as there was no scope for them.

This issues with the approval of Commissioner of Customs, SIIB(I).

Yours faithfully,
Digitally signed by
Maheshkumar Parmar
Date: 03-03-2026
11:23:39 Maheshkumar Parmar,
Asst. Commissioner of Customs,
SIIB(I), JNCH.

F. No. S/10-1523/25-26/ADJ/COMMR./GR.III/NS-III/CAC/JNCH
SCN NO. 1720/2025-26/COMMR./GR.III/NS-III/CAC/JNCH dated 29.12.2025

DEFENCE's REPLY

12. The Noticee vide letter dated 21.01.2026 & 03.02.2026 submitted written submission to the SCN. Further, after issuance of Corrigendum dated 24.02.2026, Noticee vide letter ref Nil, Ref, Nil, received on 27.02.2026 Noticee replied to the SCN read with Corrigendum dated 24.02.2026. The Noticee in his written submission has submitted as follows: -

12.1 Letter dated 21.01.2026:

“

We, Mix Royal Impex, We., wish to bring to your kind attention that our supplier from China, Mis Shandong Legent Glass Co. Ltd, has inadvertently supplied "Imm Mirror Glass coated with Silver" instead of the ordered "Imm Mirror Glass coated with Aluminium."

In this regard, we would like to inform you that we have already paid the applicable Custom Duty, Arti-Dumping Duty (ADD), along with interest and penalty within the stipulated lime frame, as per the requirements.

Since we had requested to SIIB and Group III to release the goods under provisional basis subject to the custom act 1962 and prescribed in para 5 of circular no 35/2017 customs. Accordingly, group authority released order to pay security deposit equivalent amount of Rs.80000/- (Rupees- Eight Lakh only) we had paid security vide Challan no HCM 149 dt 13 06 2025. And taken the goods delivery as per order Dt.13.06.2025.

We request you to kindly take note of the above and provide necessary guidance or relief in this matter.

Sr No	Bill of Entry and date	Declared duty Rs	Paid vide challan no & date	ADD amount	Paid vide Chalan no ad date
1	9862813 dated 03.05.2025	436212.25	2054664026 dt. 07.05.2025	1190552.13	2055334517 dt.13.06.2025
2	9863539 dated 03.05.2025	436212.25	2054664779 dt.21.05.2025	1190552.13	20255334545 dt13.06.2025
3	9861425 dated 03.05.2025	654318.75	2054663116 dt. 21.05.2025	1785828.19	2055334566 dt 13.06.2025
4	9857908 dated 03.05.2025	654318.75	2054660318dt. 21 05.2025	1785828.19	2055334597 dt.13.06.2025
		2181062.00		5952760.64	

With reference to the Show Cause Notice (SCN) issued to us, we hereby submit the details of payment made towards 15% penalty on differential duty and as directed in the order,

We had deposited Security Charges of Rs. 8,00,000/- (Rupees Eight Lakhs only) with Customs. We request that the above-mentioned security charges may kindly be considered and adjusted against the penalty charges imposed

**F. No. S/10-1523/25-26/ADJ/COMMR./GR.III/NS-III/CAC/JNCH
SCN NO. 1720/2025-26/COMMR./GR.III/NS-III/CAC/JNCH dated 29.12.2025**

The balance penalty charges have already been paid by us vide Chalian No. HCM 553 dated 20.01.2026 amounting to Rs. 92,916/- (Rupees Ninety Thousand Nine Hundred Sixteen only).

As per the enclosed chart/details, the total penalty amount has thus been discharged, and we request that the security deposit of Rs. 8,00,000/- be treated as part of the penalty payment.

We kindly request your good office to acknowledge the same and issue necessary orders for adjustment/refund as per applicable nées.

Differential Duty amount	Penalty amount 15%	Amount paid	Penalty paid vide chalan no and date
5952761.00	892916.00	800,000.00	HCM 149 DT 13.06.2025
		92916.00	HCM 553 DT 20.01 2026
TOTAL PANALTY PAID		892916.00	

In reference to the above matter, we wish to confirm that all charges have been duly paid as per the order. Accordingly, we kindly request you to close the matter at the earliest

We appreciate your cooperation and look forward to your confirmation of closure.

Enclosed

1 Duty Paid Challan with Date 1)2054664026 dt. 07.05.2025. 2) 2054664779 dt.21.05.2025, 3). 2054668116 dt. 21.05.2025. 4) 2054660318dt. 21.05.2025

2. ADD paid and interest Challan and Date 1)2055334517 dt.13.06.2025, 2) 20255334545 dt13.06.20253) 2055334566

dt 13.06.2025 4) 2055334592 dt.13.06.2025

3.15% penalty charges challan: -1. HCM 149 DT 13.06.2025. 2. HCM 553 DT 20.01.2026

”

**F. No. S/10-1523/25-26/ADJ/COMMR./GR.III/NS-III/CAC/JNCH
SCN NO. 1720/2025-26/COMMR./GR.III/NS-III/CAC/JNCH dated 29.12.2025**

② BOE No - 9863539 - Duty Paid
03.05.2025

CICI Bank

ICEGATE PAYMENT ADVISE			
ID Name	ROYXX XXPEX		
ICEGATE Ref. No	007000BEINNSA101 36249139218839	Identification Number	5216921745
Total Duty Amt.(₹)	4,39,081.00	Date and Time of Payment	21-05-2025 13:37:15
Amount in words	Rupees Four Lakh Thirty Nine Thousand Eighty One and Paise Zero Only.		
Duty Type	ICES Custom Duty/ECCS/Top-up	Document Type	Topup
Payment Mode	ONLINE	Instrument Type	IB
Bank Transaction No.	2043023154	Status	Success
PG Reference No			
Debit Account No.	XXXXXXXXX0001	Total Challan Count	1
Sr. No.	Challan No.	Document No.	Duty Amount (₹)
1	2054664779	9863539	4,39,081.00

Note: Please visit ICEGATE for successful challan copy download.

ICEGATE Note

- 1) In case of Failure at "Payment Integration Status", when RBI/Bank status is shown as "Success", user is requested to re-initiate the transaction from the amount credited in the ECL wallet.
- 2) In case of Failure at "Bank/ RBI status", User needs to contact Bank for Refund.
- 3) In case of Pending at "Bank/ RBI Status" or Pending at "Payment Integration Status", User is requested to wait for transaction confirmation till 11:59:59 PM of the same day.

**F. No. S/10-1523/25-26/ADJ/COMMR./GR.III/NS-III/CAC/JNCH
SCN NO. 1720/2025-26/COMMR./GR.III/NS-III/CAC/JNCH dated 29.12.2025**

① BOE - 9862-813 - Duty Paid
03.05.2025

VICICI Bank

ICEGATE PAYMENT ADVICE			
ID Name	ROYXX XXPEX		
ICEGATE Ref. No	007000BEINNSA101 28353423690008	Identification Number	5216921745
Total Duty Amt.(₹)	4,36,572.00	Date and Time of Payment	07-05-2025 13:29:31
Amount in words	Rupees Four Lakh Thirty Six Thousand Five Hundred Seventy Two and Paise Zero Only.		
Duty Type	ICES Custom Duty/ECCS/Top-up	Document Type	Topup
Payment Mode	ONLINE	Instrument Type	IB
Bank Transaction No.	2042106312	Status	Success
PG Reference No			
Debit Account No.	XXXXXXXX0001	Total Challan Count	1
Sr. No.	Challan No.	Document No.	Duty Amount (₹)
1	2054664026	9862813	4,36,572.00

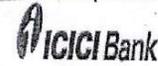
Note: Please visit ICEGATE for successful challan copy download.

ICEGATE Note

- 1) In case of Failure at "Payment Integration Status", when RBI/Bank status is shown as "Success", user is requested to re-initiate the transaction from the amount credited in the ECL wallet.
- 2) In case of Failure at "Bank/ RBI status", User needs to contact Bank for Refund.
- 3) In case of Pending at "Bank/ RBI Status" or Pending at "Payment Integration Status", User is requested to wait for transaction confirmation till 11:59:59 PM of the same day.

**F. No. S/10-1523/25-26/ADJ/COMMR./GR.III/NS-III/CAC/JNCH
SCN NO. 1720/2025-26/COMMR./GR.III/NS-III/CAC/JNCH dated 29.12.2025**

③ BOE - 9861425 - duty paid
03.05.2025



ICEGATE PAYMENT ADVICE			
ID Name	ROYXX XXPEX		
ICEGATE Ref. No	007000BEINNSA101 39543412357016	Identification Number	5216921745
Total Duty Amt.(₹)	6,58,621.00	Date and Time of Payment	21-05-2025 13:41:26
Amount in words	Rupees Six Lakh Fifty Eight Thousand Six Hundred Twenty One and Paise Zero Only.		
Duty Type	ICES Custom Duty/ECCS/Top-up	Document Type	Topup
Payment Mode	ONLINE	Instrument Type	IB
Bank Transaction No.	2043023375	Status	Success
PG Reference No			
Debit Account No.	XXXXXXXX0001	Total Challan Count	1
Sr. No.	Challan No.	Document No.	Duty Amount (₹)
1	2054663116	9861425	6,58,621.00

Note: Please visit ICEGATE for successful challan copy download.

ICEGATE Note

- 1) In case of Failure at "Payment Integration Status", when RBI/Bank status is shown as "Success", user is requested to re-initiate the transaction from the amount credited in the ECL wallet.
- 2) In case of Failure at "Bank/ RBI status", User needs to contact Bank for Refund.
- 3) In case of Pending at "Bank/ RBI Status" or Pending at "Payment Integration Status", User is requested to wait for transaction confirmation till 11:59:59 PM of the same day.

**F. No. S/10-1523/25-26/ADJ/COMMR./GR.III/NS-III/CAC/JNCH
SCN NO. 1720/2025-26/COMMR./GR.III/NS-III/CAC/JNCH dated 29.12.2025**

④ BOE - 9857908 - duty paid
03.05.2025

JUD - 1001
ICICI Bank

ICEGATE PAYMENT ADVISE			
ID Name	ROYXX XXPEX		
ICEGATE Ref. No	007000BEINNSA101 43591948369813	Identification Number	5216921745
Total Duty Amt.(₹)	6,58,621.00	Date and Time of Payment	21-05-2025 13:47:17
Amount in words	Rupees Six Lakh Fifty Eight Thousand Six Hundred Twenty One and Paise Zero Only.		
Duty Type	ICES Custom Duty/ECCS/Top-up	Document Type	Topup
Payment Mode	ONLINE	Instrument Type	IB
Bank Transaction No.	2043023616	Status	Success
PG Reference No			
Debit Account No.	XXXXXXXX0001	Total Challan Count	1
Sr. No.	Challan No.	Document No.	Duty Amount (₹)
1	2054660318	9857908	6,58,621.00

Note: Please visit ICEGATE for successful challan copy download.

ICEGATE Note

- 1) In case of Failure at "Payment Integration Status", when RBI/Bank status is shown as "Success", user is requested to re-initiate the transaction from the amount credited in the ECL wallet.
- 2) In case of Failure at "Bank/ RBI status", User needs to contact Bank for Refund.
- 3) In case of Pending at "Bank/ RBI Status" or Pending at "Payment Integration Status", User is requested to wait for transaction confirmation till 11:59:59 PM of the same day.

F. No. S/10-1523/25-26/ADJ/COMMR./GR.III/NS-III/CAC/JNCH
 SCN NO. 1720/2025-26/COMMR./GR.III/NS-III/CAC/JNCH dated 29.12.2025

① BOE-9862813 - ADD paid.
 03.05.2025

ICICI Bank

ICEGATE PAYMENT ADVICE			
ID Name	ROYXX XXPEX		
ICEGATE Ref. No	007000BEINNSA109 43374934158122	Identification Number	5216921745
Total Duty Amt.(₹)	12,09,634.00	Date and Time of Payment	13-06-2025 21:46:33
Amount in words	Rupees Twelve Lakh Nine Thousand Six Hundred Thirty Four and Paise Zero Only.		
Duty Type	ICES Custom Duty/ECCS/Fop-up	Document Type	Topup
Payment Mode	ONLINE	Instrument Type	IB
Bank Transaction No.	2044124120	Status	Success
PG Reference No			
Debit Account No.	XXXXXXXX0001	Total Challan Count	1
Sr. No.	Challan No.	Document No.	Duty Amount (₹)
1	2055334517	9862813	12,09,634.00

Note: Please visit ICEGATE for successful challan copy download.

ICEGATE Note

- 1) In case of Failure at "Payment Integration Status", when RBI/Bank status is shown as "Success", user is requested to re-initiate the transaction from the amount credited in the ECL wallet.
- 2) In case of Failure at "Bank/ RBI status", User needs to contact Bank for Refund.
- 3) In case of Pending at "Bank/ RBI Status" or Pending at "Payment Integration Status", User is requested to wait for transaction confirmation till 11:59:59 PM of the same day.

**F. No. S/10-1523/25-26/ADJ/COMMR./GR.III/NS-III/CAC/JNCH
SCN NO. 1720/2025-26/COMMR./GR.III/NS-III/CAC/JNCH dated 29.12.2025**

② BOE No - 9863539 - ADD paid
03.05.2025

ICICI Bank

ICEGATE PAYMENT ADVISE			
ID Name	ROYXX XXPEX		
ICEGATE Ref. No	007000BEINNSA106 52018821399819	Identification Number	5216921745
Total Duty Amt.(₹)	12,09,634.00	Date and Time of Payment	13-06-2025 18:54:34
Amount in words	Rupees Twelve Lakh Nine Thousand Six Hundred Thirty Four and Paise Zero Only.		
Duty Type	ICES Custom Duty/ECCS/Top-up	Document Type	Topup
Payment Mode	ONLINE	Instrument Type	IB
Bank Transaction No.	2044115660	Status	Success
PG Reference No			
Debit Account No.	XXXXXXXX0001	Total Challan Count	1
Sr. No.	Challan No.	Document No.	Duty Amount (₹)
1	2055334545	9863539	12,09,634.00

Note: Please visit ICEGATE for successful challan copy download.

ICEGATE Note

- 1) In case of Failure at "Payment Integration Status", when RBI/Bank status is shown as "Success", user is requested to re-initiate the transaction from the amount credited in the ECL wallet.
- 2) In case of Failure at "Bank/ RBI status", User needs to contact Bank for Refund.
- 3) In case of Pending at "Bank/ RBI Status" or Pending at "Payment Integration Status", User is requested to wait for transaction confirmation till 11:59:59 PM of the same day.

**F. No. S/10-1523/25-26/ADJ/COMMR./GR.III/NS-III/CAC/JNCH
SCN NO. 1720/2025-26/COMMR./GR.III/NS-III/CAC/JNCH dated 29.12.2025**

③ BOE - 9861425 - ADD paid
63.05.2025



ICEGATE PAYMENT ADVICE			
ID Name	ROYXX XXPEX		
ICEGATE Ref. No	007000BEINNSA106 48335125290675	Identification Number	5216921745
Total Duty Amt.(₹)	18,14,450.00	Date and Time of Payment	13-06-2025 18:49:42
Amount in words	Rupees Eighteen Lakh Fourteen Thousand Four Hundred Fifty and Paise Zero Only.		
Duty Type	ICES Custom Duty/ECCS/Top-up	Document Type	Topup
Payment Mode	ONLINE	Instrument Type	IB
Bank Transaction No.	2044115287	Status	Success
PG Reference No			
Debit Account No.	XXXXXXXX0001	Total Challan Count	1
Sr. No.	Challan No.	Document No.	Duty Amount (₹)
1	2055334566	9861425	18,14,450.00

Note: Please visit ICEGATE for successful challan copy download.

ICEGATE Note

- 1) In case of Failure at "Payment Integration Status", when RBI/Bank status is shown as "Success", user is requested to re-initiate the transaction from the amount credited in the ECL wallet.
- 2) In case of Failure at "Bank/ RBI status" User needs to contact Bank for Refund.
- 3) In case of Pending at "Bank/ RBI Status" or Pending at "Payment Integration Status", User is requested to wait for transaction confirmation till 11:59:59 PM of the same day.

**F. No. S/10-1523/25-26/ADJ/COMMR./GR.III/NS-III/CAC/JNCH
SCN NO. 1720/2025-26/COMMR./GR.III/NS-III/CAC/JNCH dated 29.12.2025**

④ BOE - 9857908 - ADD paid
03.05.2025



ICEGATE PAYMENT ADVICE			
ID Name	ROYXX XXPEX		
ICEGATE Ref. No	007000BEINNSA106 56474607628617	Identification Number	5216921745
Total Duty Amt.(₹)	18,14,450.00	Date and Time of Payment	13-06-2025 18:57:47
Amount in words	Rupees Eighteen Lakh Fourteen Thousand Four Hundred Fifty and Paise Zero Only.		
Duty Type	ICES Custom Duty/ECCS/Top-up	Document Type	Topup
Payment Mode	ONLINE	Instrument Type	IB
Bank Transaction No.	2044116156	Status	Success
PG Reference No			
Debit Account No.	XXXXXXXX0001	Total Challan Count	1
Sr. No.	Challan No.	Document No.	Duty Amount (₹)
1	2055334592	9857908	18,14,450.00

Note: Please visit ICEGATE for successful challan copy download.

ICEGATE Note

- 1) In case of Failure at "Payment Integration Status", when RBI/Bank status is shown as "Success", user is requested to re-initiate the transaction from the amount credited in the ECL wallet.
- 2) In case of Failure at "Bank/ RBI status", User needs to contact Bank for Refund.
- 3) In case of Pending at "Bank/ RBI Status" or Pending at "Payment Integration Status", User is requested to wait for transaction confirmation till 11:59:59 PM of the same day.

F. No. S/10-1523/25-26/ADJ/COMMR./GR.III/NS-III/CAC/JNCH
 SCN NO. 1720/2025-26/COMMR./GR.III/NS-III/CAC/JNCH dated 29.12.2025

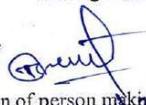
**CHALLAN FOR THE PAYMENT OF GOVERNMENT DUES
 ETC. IN THE JAWAHARLAL NEHRU CUSTOM HOUSE**

1. Full Name of the importer : **Royal Impex**
 (IEC if applicable) **(5216921745)**
2. B/E No. & Dt. : **9862813 - 03.05.25, 9861425 - 03.05.25,
 9863539 - 03.05.25, 9857908 - 03.05.25**
3. Igm No & date/item No. :
4. Name of The Custom Broker : **PT-Torans Global Logistics Pvt Ltd**
5. File No. : **CUS/APR/INV/304/2025-Group 3**
6. Section/Group : **Group 3**
7. Reason for making payment: **Security Deposit**
8. Payment description

	Description		Head of Account	Amount
A)	Duty	i. BCD	0037002	
		ii. CVD	00370241	
		iii. SAD	00370248	
		iv. ADD	00370063	
		v. Other		
B)	Redemption fine		00370035	
C)	Penalty		00370062	
D)	Interest		00370073	
E)	Other Charges (Please Specify)			
Words : Eight lakh only				RS. 8,00,000/-

9. Mode of payment : **DD-001700** Date: **13.06.25** Issuing Bank: **ICICI Bank.**
10. Any other details / Remark



Signature 
 Name & Designation of person making payment
13/06/25

F. No. S/10-1523/25-26/ADJ/COMMR./GR.III/NS-III/CAC/JNCH
SCN NO. 1720/2025-26/COMMR./GR.III/NS-III/CAC/JNCH dated 29.12.2025

**CHALLAN FOR THE PAYMENT OF GOVERNMENT DUES
ETC. IN THE JAWAHARLAL NEHRU CUSTOM HOUSE**

1. Full Name of the Importer : M/S ROYAL IMPEX
(IEC If Applicable) (5216921745)
2. ~~S/BHL~~ OR B/E No. & Date. : ① 9862813 dt 03/05/25 ② 9863539 dt 03/5/25
3. IGM No. & Date/Item No. : ③ 9861425 dt 03/5/25 ④ 9857908 dt 03/5/25
4. Name of the Custom Broker : PT-Trans Global Logistics Pvt. Ltd
5. File No. : CUS/APR/INV/851/2025-GROUP 3
JNCH
6. Section/Group : GROUP III
7. Reason for making Payment : Penalty Payment (15%)
8. Payment Description :

	Description		Head of Account	Amount
A)	Duty	1) BCD	0037002	
		2) CVD	00370241	
		3) SAD	00370248	
		4) ADD	00370063	
		5) Other		
B)	Redemption Fine		00370035	
C)	Penalty	15%	00370062	92,916=00
D)	Interest		00370073	
E)	Other Charges (please Specify)			

Words: Ninety two thousand nine hundred & 92,916=00
sixteen only.

9. Mode of Payment : D.D Date: 19/1/26 Issuing Bank: ICICI Bank
10. Any Other Details/Remark : DD. NO. 001778 dt 19/1/26



Signature  20/01/2026
Name & Designation of Person Making Payment

**F. No. S/10-1523/25-26/ADJ/COMMR./GR.III/NS-III/CAC/JNCH
SCN NO. 1720/2025-26/COMMR./GR.III/NS-III/CAC/JNCH dated 29.12.2025**

12.2 Letter dated 03.02.2026

“

We, M/s Royal Impex, wish to respectfully submit that our supplier from China, M/s Shandong Legent Glass Co. Ltd., inadvertently supplied "1 mm Mirror Glass coated with Silver" instead of the ordered "1 mm Mirror Glass coated with Aluminium."

In this connection, we would like to inform your good office that we have already paid the applicable Customs Duty, Anti-Dumping Duty (ADD), along with Interest and penalty, within the stipulated time frame, in compliance with the provisions of law.

With reference to the Show Cause Notice issued to us, we hereby submit that the 15% penalty on the differential duty, as directed, has also been duly paid.

We further submit that a personal hearing has been scheduled on 03.02.2026 in the above matter. However, due to medical reasons, as the undersigned underwent surgery on 22.01.2026 for Anal Fissure with Piles, it is not possible to appear for the personal hearing on the scheduled date.

In view of the above, we humbly request your good office to kindly take on record that all dues including duty, ADD, interest, and penalty have been fully paid, and close the matter by issuing the final order, if deemed fit.

We shall be grateful for your kind consideration.

Thanking you,

Yours faithfully,

Enclosed-

- 1. ACK of Reply letter submitted to Commissioner of customs Group III JNCH*
- 2. Personal surgery hospital discharge letter for reference only.*

”

F. No. S/10-1523/25-26/ADJ/COMMR./GR.III/NS-III/CAC/JNCH
SCN NO. 1720/2025-26/COMMR./GR.III/NS-III/CAC/JNCH dated 29.12.2025

2:48



← SKM_C458071115051301...  

SATYAM HOSPITAL
 Address: 340-342, 3rd Floor, Royal Arcade, Opp Zoo and Deepkarnal Mand, Girnadi, Near Hari Nagar Soc, Vachha Karmaj Road, Surat 395006.
 MO. No: 9333045913
 C. Ph. No: 8864578278
 Email: satyamhospital2013@gmail.com
 Website: www.satyamhospital.com

DISCHARGE SUMMARY

Patient Information
 Patient Name: DHANSUKHBHAI PARSHOTAMHAI VIRANI UNID No: DPV-5
 Date of Birth: Age: 52 Year Gender: Male Mobile No: 9825204943

Indoor Information
 Indoor No: 2201261968 Date of Admission: 22-01-2026 06:00:00 AM
 Room No: Deluxe-3 Date of Discharge: 23-01-2026 11:30:00 AM
 Doctor Name: Dr. Naresh K Chovstiya Discharge To: DISCHARGE TO HOME
 Ref. Doctor Name: Dr. Self

Mediclaime Information
 Company Name: The New India Assurance Company Ltd. Non Cashless
 TPA: GENINS INDIA INSURANCE TPA LTD.
 Policy No: 23030061252800004939

Diagnosis
 No ICD 10
 1 K60.3 ANAL FISSURE WITH PILES. Diagnosis

Clinical Summary
 • Clo- SWELLING IN ANO ...SINCE 1 DAY.
 • Clo- PAIN & BURNING ...SINCE 1 DAY. PAIN INCREASE ON BIKE RIDINGS.
 • ON & OFF PAIN ...SINCE 3 MONTHS.
 • NO H/o- BLEEDING PER RECTUM.

General Examination On Admission
 Temp: 98.2 Pulse: 62 BP: 130/80 /mmHg RR: 16 /Min
 Spo2: 98 % ECG: NORMAL L/EI: ANAL FISSURE, ACUTE EROSION, EXTERNAL THROMBOSED PILES AT 7 O'CLOCK, MILD SPASH.

Systemic Examination On Admission
 RS: ABBE CLEAR CVS: S1S2 NORMAL CNS: NAD P/AI: SOFT.

Treatment Given
 • INJEFTAL TZ 2AMP WITH NS 100ML IV BO.
 • INJ. ADVIZ 400ML IV BO.
 • INJ. ABCECP 20MG IV BO.
 • INJ. EKSET 2ML IV BO.
 • INJ. DWYPER 1ML + NS 100ML IV TDS.
 • INJ. PCH 1GM IV SOC.
 • IV FLUIDS- RL 500ML, DNS 500ML

Investigation Details
 No Date Investigation Name Investigation Detail
 1 07-12-2025 BLOOD REPORTS HB-15.50G%, TC-720G/CM4, PC-215000/CM4, ESR-15 MM, BLEEDING TIME 2 MIN 52 SEC, CLOTTING TIME- 5 MIN 26 SEC, PT- 14.0 SEC, INR- 1.07, URINE RM- NORMAL S. CHOLESTEROL 205.0 MG/DL, S. TRIGLYCERIDE 130.0 MG/DL, HDL CHOLESTEROL 49.0 MG/DL, LDL CHOLESTEROL 124.0 MG/DL, FBS- 85 MG/DL, S. CREAT- 1.13MG/DL, SGPT- 18.0 IU/L, PPBS- 108.0 MG/DL, HBA1c- NEGATIVE, HIV- NEGATIVE.

All the Investigation reports conducted during this hospitalization, are given to the patient in the original.

Surgical Detail
 Surgery Start Date and Time: 22-01-2026 08:30 AM Surgery End Date and Time: 23-01-2026 09:15 AM
 Surgery Name: LASER INTERNAL SPHINCTEROTOMY (LIS) WITH EXCISION OF PILES WITH FGHAL WITH LASER HAEMORRHOIDOPLASTY DONE.

 **8 Ball Pool- Billiards Games**
 AD sponsored [Download](#)

12.3 Noticee reply vide letter ref Nil, Ref, Nil, received on 27.02.2026 to Corrigendum dated 24.02.2026, submitted as follows:

**F. No. S/10-1523/25-26/ADJ/COMMR./GR.III/NS-III/CAC/JNCH
SCN NO. 1720/2025-26/COMMR./GR.III/NS-III/CAC/JNCH dated 29.12.2025**

“Respected Sir,

With reference to the above-mentioned Show Cause Notice and subsequent Corrigendum dated 24.02.2026, and further to the personal hearing conducted on 26.02.2026 through our nominated Customs Broker, we respectfully submit the following for your kind consideration:

1. Payment Already Made as per SCN

As submitted earlier during the personal hearing, we had already discharged the applicable customs duty, differential duty, Anti-Dumping Duty (ADD), and 15% penalty as proposed in the Show Cause Notice within the stipulated time limit.

The payment details along with documentary proof were duly submitted to your good office vide our letter dated 27.01.2026.

2. Corrigendum Demand

As per the Corrigendum dated 24.02.2026, the total duty calculated after adding excess weight is ₹8,774,845/-, against which the declared duty was ₹2,181,062/-, resulting in a differential duty demand of ₹6,593,783/- on account of alleged non-levy of Anti-Dumping Duty on the impugned goods covered under the following Bills of Entry:

- 9862823 dated 03.05.2025
- 9863539 dated 03.05.2025
- 9861425 dated 03.05.2025
- 9857908 dated 03.05.2025

We respectfully submit that we have already paid ₹5,952,760.63/- towards duty as per actual declared net weight. As per your recalculation chart, the remaining amount appears to be attributable to the alleged excess weight of ₹6,41,023/-.

3. Clarification Regarding Weight Difference

*The difference in quantity arises due to the inclusion of **wooden pallet weight** in the weighment conducted at the time of examination.*

- *The declared quantity in the Invoice, Packing List, and Bills of Entry represents the **actual net weight of mirror glass only**.*
- *The weighment slip issued by CFS reflects the weight of cargo **along with wooden pallets**, which has been mistakenly considered as net weight instead of gross weight.*
- *As recorded in the Panchanama dated 14.05.2025 and 15.05.2025, the goods were found stuffed on wooden pallets.*
- *The photographs and video recordings made during 100% examination by SIIB clearly show that the glass sheets were secured on wooden pallets also with panchanama report*

4. Practical and Commercial Necessity of Wooden Pallets

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The imported goods consist of 1 mm mirror glass, which is extremely fragile and sensitive to handling. It is commercially and practically impossible to transport such goods in loose or bulk condition without strong wooden pallet support.

- *Each pallet carries approximately 740 kg (net) of glass approx.*
- *The weight of each wooden pallet ranges between 80–90 kg due to the strength required for safe transit.*
- *Without pallet support, the cargo would suffer 100% damage during transit from China to India.*

Therefore, the additional weight observed during examination is solely attributable to wooden pallets used for safe transportation and cannot be treated as part of assessable net weight of imported goods.

5. Legal Position

Since the declared net weight of goods was correctly declared as per commercial documents and no excess goods were found, the demand under Section 28(4) of the Customs Act, 1962 along with interest under Section 28AA is not sustainable.

The alleged differential duty arises only due to inclusion of packing material weight (wooden pallets) in net weight, which is not justified.

Prayer

In view of the above facts and documentary evidence already on record, we humbly request your good office to:

- *Kindly consider the actual net weight as declared in the import documents.*
- *Drop the proposed differential duty demand attributable to wooden pallet weight.*
- *Issue the closure letter at the earliest without any further demand.*

We would like to assure you that your good office may kindly consider the fact that the weight of the extra wooden pallets cannot be considered as net weight. Therefore, we are not liable to pay ADD for the extra wooden pallets.

We humbly request you to kindly close the matter and issue the closure letter at the earliest.”

RECORDS OF PERSONAL HEARING

13. In order to follow principle of natural justice, sufficient opportunity of personal hearing was granted to Noticee on 16.01.2026, 28.01.2026 & 03.02.2026 vide this office letter dated 09.01.2026, 16.01.2026 & 30.01.2026 respectively. Same were also communicated at the following e-mail address of the Noticee: royalimpex2023@gmail.com. However, **neither** the Noticee, **nor** any authorised representative on his behalf availed the same. Further, in order to follow principle of

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natural justice, after issuance of Corrigendum dated 24.02.2026, a personal hearing in the matter was granted to the Noticee on 26.02.2026. Vide Personal Hearing Notice dated 24.02.2026, importer was called upon to attend personal hearing through virtual mode on 26.02.2026. However, the importer vide email dated 25.02.2026 requested that personal hearing may be allowed physically and authorized Customs Broker Sh. Prakash Tambe to attend the same.

13.1 Customs Broker Sh. Prakash Tambe appeared before this adjudicating authority on behalf of Noticee: M/s Royal Impex (IEC-5216921745) and submitted as follows: -

- He submitted that the goods are packed in wooden pallets and each weight about to 80 to 90 kgs. Therefore, the weight difference pointed out in corrigendum dated 24.02.2026 is justified.
- That he shall submit the detailed reply by today evening or tomorrow by 10 am positively.
- In view of the above submissions, he requested that the proceedings against the Noticee may be dropped.
- Nothing further to add.

13.2 In view of the Importers submission during Personal Hearing dated 26.02.2027 and e-mail submission dated 27.02.2026, that the goods are packed in wooden pallets and each weight about to 80 to 90 kgs. Therefore, the weight difference pointed out in corrigendum dated 24.02.2026 is justified, being a fact-finding authority, this office vide letter dated 27.02.2026, requested the investigating agency to clarify the actual net weight of the goods.

DISCUSSION AND FINDINGS

14. I have carefully gone through the Show Cause Notice (SCN), the applicable legal provisions, defence submissions, material on record and facts of the case. Before going into the merits of the case, I would like to discuss whether the case has reached finality for adjudication.

PRINCIPLE OF NATURAL JUSTICE

15. Before going into the merits of the case, I observe that in the instant case, in compliance of the provisions of Section 28(8) read with Section 122A of the Customs Act, 1962 and in terms of the principle of natural justice, sufficient personal hearing opportunity were granted to the Noticee on 16.01.2026, 28.01.2026 & 03.02.2026 vide this office letter dated 09.01.2026, 16.01.2026 & 30.01.2026 respectively. However, *neither* the Noticee, *nor* any authorised representative on his behalf availed the same. I observe that Noticee vide letter dated 03.02.2026 has submitted that due to medical reasons, he can't attend the same. Further, in order to follow principle of natural justice, after issuance of Corrigendum dated 24.02.2026, a personal hearing in the matter was granted to the Noticee on 26.02.2026. Vide Personal Hearing Notice dated 24.02.2026, importer was called upon to attend personal hearing through virtual mode on 26.02.2026. However, the importer vide email

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dated 25.02.2026 requested that personal hearing may be allowed physically and authorized Customs Broker Sh. Prakash Tambe to attend the same. Moreover, as per the provisions of Section 28(9) of the Customs Act, 1962, this adjudicating authority is under strict legal obligation to complete the adjudication proceedings within a time bound manner. I thus find that the principle of natural justice has been followed and I can proceed ahead with the adjudication process. I also refer to the following case laws on this aspect-

- Sumit Wool Processors Vs. CC, Nhava Sheva [2014 (312) E.L.T. 401 (Tri. - Mumbai)]
- V. K. Thampi Vs. Collector of Customs and Central Excise, Cochin [1988 (033) EL T 0424], Hon'ble Tribunal held at Para 7 that "an adjudicating authority is entitled to proceed ex-parte if the person concerned does not appear before it in response to a notice issued by them".
- Modipon Ltd. vs. CCE, Meerut [reported in 2002 (144) ELT 267 (All.)]

The Hon'ble High Court at Para 19 held as follows:

"No doubt hearing includes written submissions and personal hearing as well but the principle of Audi Alteram Partem does not make it imperative for the authorities to compel physical presence of the party concerned for hearing and go on adjourning the proceeding so long the party concerned does not appear before them. 'What is imperative for the authorities is to afford the opportunity. It is for the party concerned to avail the opportunity or not. If the opportunity afforded is not availed of by the party concerned, there is no violation of the principles of natural justice. The fundamental principles of natural justice and fair play are safeguards for the flow of justice and not the instruments for delaying the proceedings and thereby obstructing the flow of justice. In the instant case as stated in detail in preceding paragraphs, repeated adjournments were granted to the petitioners, dates after dates were fixed for personal hearing, petitioners filed written submissions, the administrative officer of the factory appeared for personal hearing and filed written submissions, therefore, in the opinion of this Court there is sufficient compliance of the principles of natural justice as adequate opportunity of hearing was afforded to the petitioners.

”

FRAMING OF ISSUES

16. Pursuant to a meticulous examination of the Show Cause Notice and a thorough review of the case records, the following pivotal issues have been identified as requisite for determination and adjudication:

- A. As to whether Anti-dumping duty (under Notification no. 18/2024-Cus (ADD) dated 21.10.2024) is applicable on the subject goods imported vide Bills of Entry No. 9862813, 9863539, 9861425, 9857908 all dated 03.05.2025 or otherwise;**
- B. As to whether the goods were mis-declared in terms of quantity or otherwise**
- C. As to whether Anti-dumping duty (under Notification no. 18/2024-Cus (ADD) dated 21.10.2024) amounting to Rs. 59,52,761/ (Rupees Fifty-Nine Lakh, Fifty-Two Thousand, Seven Hundred & Sixty-One Only), as per TABLE-II in respect of Bills of Entry No. 9862813, 9863539, 9861425, 9857908 all dated 03.05.2025 should be demanded from the importer M/s. Royal impex under Section 28 (4) of the Customs**

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Act, 1962 along with applicable interest as per Section 28AA of the Act ibid or otherwise;

- D. As to whether the importer M/s. Royal Impex has deposited the differential duty liability towards the Anti-dumping duty (under Notification no. 18/2024-Cus (ADD) dated 21.10.2024) amounting to Rs. 59,52,761/ (Rupees Fifty-Nine Lakh, Fifty-Two Thousand, Seven Hundred & Sixty-One Only), as per TABLE-II in respect of Bills of Entry No. 9862813, 9863539, 9861425, 9857908 all dated 03.05.2025, along with interest and requisite penalty as per section 28 (5) and as to whether the proceeding of the impugned SCN can be concluded as per section 28 (6)(i) or otherwise.**

A. NOW I TAKE UP THE FIRST ISSUE, AS TO WHETHER ANTI-DUMPING DUTY (UNDER NOTIFICATION NO. 18/2024-CUS (ADD) DATED 21.10.2024) IS APPLICABLE ON THE SUBJECT GOODS IMPORTED VIDE BILLS OF ENTRY NO. 9862813, 9863539, 9861425, 9857908 ALL DATED 03.05.2025 OR OTHERWISE;

17. I observe that the SCN has brought on record facts which conclusively establish that the importer, M/s. Royal Impex, mis-declared the goods as “Mirror Glass Coated by Silver” vide Bills of Entry Nos. 9862813, 9863539, 9861425 and 9857908, all dated 03.05.2025. However, the goods were actually found to be “Mirror Glass Coated by Aluminium.” Such mis-declaration resulted in evasion of the applicable Anti-Dumping Duty under Notification No. 18/2024-Cus (ADD) dated 21.10.2024, thereby leading to short-payment of differential duty amounting to Rs. 59,52,761/-, which is recoverable from the importer.

17.1 This finding is substantiated by the Chartered Engineer’s reports dated 20.05.2025 bearing reference Nos. INS/CER/2526-0012, INS/CER/2526-0013, INS/CER/2526-0014 and INS/CER/2526-0015, (as per Para 11 supra), corresponding respectively to the aforesaid Bills of Entry, received from M/s Gattini & Co. In these reports, the Chartered Engineer has categorically opined that the glass mirrors examined are aluminium-coated.

17.1.1 Further, the importer, vide letter dated 15.05.2025, has stated that as per discussions with the supplier, the goods were expected to be silver-coated mirror glass; however, the material received was aluminium-coated and did not conform to the agreed specifications. The importer has also expressed willingness to pay the applicable customs duties along with interest.

17.1.2 Accordingly, the SCN proposes recovery of the differential duty amounting to Rs. 59,52,761/- under the provisions of Section 28(4) of the Customs Act, 1962, along with applicable interest under Section 28AA, confiscation of the impugned goods under Section 111(m) of the Customs Act, 1962, and imposition of penalty on the importer under Sections 112(a) and/or 114A and/or 114AA of the Customs Act, 1962.

17.1.3 SCN has brought out following evidences in support of the above, which are as follows:

Sr. No.	Description

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RUD-1	Bill of Entry
RUD-2	Hold Letter dated 07.05.2025
RUD-3	Panchanama dated 14.05.2025 & 15.05.2025
RUD-4	CE Report dated 20.05.2025
RUD-5	Seizure Memo dated 26.05.2025
RUD-6	Importer letter dated 04.06.2025 for provisional release of goods.
RUD-7	Provisional Release letter 06.06.2025

17.2 I observe that the M/s Royal Impex, (IEC 5216921745), are engaged in the import of glass mirrors through their Customs Broker M/s PT Trans Global Logistics Pvt. Ltd. (AAKCM8306LCH001). Based on specific intelligence gathered by SIIB (Import), it was learnt that they are allegedly involved in the evasion of applicable Anti-Dumping Duty (ADD) by mis declaring their product as silver-coated mirror glass instead of correct description as Aluminium-coated mirror glass. Therefore, the consignments covered under Bills of Entry no. 9863539, 9862813, 9861425, and 9857908 all dated 03.05.2025 imported by M/s Royal Impex (IEC-5216921745) was placed on hold by SIIB(I) under Hold No. 28/2025-26 SIIB(I), dated 07.05.2025, issued from F. No. CUS/SIIB/HOC/115/2024-SIIB(I). The declared details of the Bills of Entry are provided in Table-I below:

TABLE-I				
Sr. No.	BE No & Date	Description of the goods	Quantity (KG)	Declared Assessable Value (Rs.)
1	9862813 dated 03.05.2025	1MM Glass Mirror (mirror glass coated by silver (610*930MM))	50,400	1,164,164
2	9863539 dated 03.05.2025	1MM Glass Mirror (mirror glass coated by silver (610*930MM))	50,400	1,164,164
3	9861425 dated 03.05.2025	1MM Glass Mirror (mirror glass coated by silver (610*930MM))	75,600	1,746,247
4	9857908 dated 03.05.2025	1MM Glass Mirror (mirror glass coated by silver (610*914MM))	75,600	1,746,247
Total			252,000	5,820,822

17.3 Findings of the Examination:

17.3.1 I observe that the goods covered under the Bill of Entry at Serial No. 1 in Table-I were examined under a Panchnama dated 14.05.2025. The goods covered under Bills of Entry at Serial Nos. 2 to 4 were examined under a Panchnama dated 15.05.2025. These examinations were carried out by officers of SIIB (I), JNCH.

17.3.2 Further, the importer submitted copies of the relevant documents, including the Bills of Entry, Bills of Lading, Invoices, Packing Lists and Country of Origin corresponding to the consignments listed in Table-I above.

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17.3.3 I observe that the containers corresponding to the aforementioned Bills of Entry were weighed. The results of the weighment, along with the respective container seal numbers, are detailed as follows:

Sr. No.	Bill of Entry No. & Date	Container Nos	Seal No.	Gross Weight Declared	Net Weight (in Kgs) as per weighment slip	Total Weight Found
1	9862813 dated 03.05.2025	GAOU2503160	TSH2730750	55600 Kgs	27380	54640 Kgs
		TSSU2103743	TSH2730743		27260	
2	9863539 dated 03.05.2025	TIIU2024794	TSH2730749	55600 Kgs	27410	54880 Kgs
		TSSU2261311	TSH2730745		27470	
3	9861425 dated 03.05.2025	SEGU3839749	TSH2731464	83400 Kgs	25750	79970 Kgs
		CAAU2016767	TSH2731323		26970	
		TGBU3559765	TSH2731382		27250	
4	9857908 dated 03.05.2025	FYCU7230120	TSH2731333	83400 Kgs	27430	82370 Kgs
		TSSU2097912	TSH2730746		27450	
		TSSU2138673	TSH2730617		27490	

I notice that the gross weight of the goods was found approximately equal to the declared gross weight in the packing list.

17.3.4 It is further observed that upon examination of the consignments covered under the Bill of Entry listed in Table-I, the goods were packed on wooden pallets containing unframed glass mirrors. Notably, there were no markings or identification numbers on the pallets indicating the description of the goods. However, the quantity and dimensions of the pallets were consistent with the declared specifications, as verified through random measurement checks.

17.3.5 Further, it is noticed that as per physical examination the glass mirror sheets were observed to be coated with a green-coloured substance. Based on the physical inspection alone, the material composition of the coating could not be conclusively determined. Consequently, a Positive Material Identification (PMI) test was conducted in the presence of a Chartered Engineer from M/s. Astral Associates, alongside the examination. **The PMI inspection report revealed that the content of Aluminium metal in the coating material was in the range of 98.86% to 99.9%.** The Chartered Engineer was also entrusted with the inspection and valuation of all containers.

17.3.6 I observe that during the physical examination under Panchanama dated 14.05.2025 and 15.05.2025 of the goods imported vide Bill of Entry no. 9862813, 9863539, 9861425, 9857908 all dated 03.05.2025, it was found that the goods declared as Silver Mirror were found to be Mirror Glass Coated by aluminium and Importer had tried to evade the applicable Anti-Dumping duty under

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Notfn 18/2024-Cus (ADD) by mis-declaring the description of the goods, thus rendering the goods liable for confiscation under Section 111 (m) of the Customs Act, 1962. Therefore, the goods were seized under Seizure Memo no. 19/ 2025-26 dated 26.05.2025.

17.3.7 It is noticed that Importer vide letter dated 04.06.2025 had requested to release the goods provisionally covered under the subject 4 Bills of Entry. The Importer's request for provisional release of the goods under Section 110A of the Customs Act was considered vide Provisional Release order dated 13.06.2025. That pursuant to the directions of the Group authority, importer deposited a security amount of Rs. 8,00,000/- (Rupees Eight Lakhs only), vide Challan No. HCM 149 dated 13.06.2025, & goods were released and delivery was taken by the importer.

DOCUMENTARY EVIDENCE

17.4 I observe that during the examination process, the Customs-empowered Chartered Engineer, M/s Gattini & Co., located at Plot No. 8, Behind Fish Market, Sion, Mumbai - 400 022, was engaged to inspect the goods. Their scope of work included determining the correct product description, identifying whether the mirrors were coated with silver or aluminium, and providing an expert valuation.

17.4.1 Findings of Chartered Engineer Report:

As per Chartered Engineer report dated 20.05.2025 issued by M/s Gattini & Co. bearing reference numbers INS/CER/2526-0012, INS/CER/2526-0013, INS/CER/2526-0014, and INS /CER/2526-0015 (as per para 11 supra), corresponding to Bill of Entry Nos. 9862813, 9863539, 9861425, and 9857908 respectively, all dated 03.05.2025, the Chartered Engineer has opined that the glass mirrors examined are aluminium-coated and that the declared value of the goods has been considered fair and reasonable in the present state/condition.

I. I observe that the CE Report bearing reference numbers INS/CER/2526-0012 Dated 20.05.2025 issued w.r.t. goods 'Glass Mirror' under Bill of Entry No.9862813 Dated 03.05.2025, CE has remarked as follows:

“

- v. *PMI test was conducted to ascertain the coating material.*
- vi. *As per the PMI (Positive Material Identification) Reports issued by M/s. Alloy Metallic Testing PMI Report No. 552 dated 15.05.2025, shows reading of 99.27% & 99.86% Al, which shows that the mirrors are aluminium coated.*
- vii. *Based on the above we are of the opinion / view that the Glass Mirrors seen are **Aluminium Coated.***

”

II. I observe that the CE Report bearing reference numbers INS/CER/2526-0013 Dated 20.05.2025 issued w.r.t. goods 'Glass Mirror' under Bill of Entry No.9863539 Dated 03.05.2025, CE has remarked as follows:

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“

- viii. *PMI test was conducted to ascertain the coating material.*
- ix. *As per the PMI (Positive Material Identification) Reports issued by M/s. Alloy Metallic Testing PMI Report No. 549 dated 15.05.2025, shows reading of 99.10% & 99.87% Al, which shows that the mirrors are aluminium coated.*
- x. *Based on the above we are of the opinion / view that the Glass Mirrors seen are **Aluminium Coated.***

”

III. I observe that the CE Report bearing reference numbers INS/CER/2526-0014 Dated 20.05.2025 issued w.r.t. goods ‘Glass Mirror’ under Bill of Entry No.9861425 Dated 03.05.2025, CE has remarked as follows:

“

- xi. *PMI test was conducted to ascertain the coating material.*
- xii. *As per the PMI (Positive Material Identification) Reports issued by M/s. Alloy Metallic Testing PMI Report No. 550 dated 15.05.2025, shows reading of 99.10% & 99.41% Al, which shows that the mirrors are aluminium coated.*
- xiii. *Based on the above we are of the opinion / view that the Glass Mirrors seen are **Aluminium Coated.***

”

IV. I observe that the CE Report bearing reference numbers INS/CER/2526-0015 Dated 20.05.2025 issued w.r.t. goods ‘Glass Mirror’ under Bill of Entry No.9857908 Dated 03.05.2025, CE has remarked as follows:

“

- xiv. *PMI test was conducted to ascertain the coating material.*
- xv. *As per the PMI (Positive Material Identification) Reports issued by M/s. Alloy Metallic Testing PMI Report No. 551 dated 15.05.2025, shows reading of 99.13% & 99.74% Al, which shows that the mirrors are aluminium coated.*
- xvi. *Based on the above we are of the opinion / view that the Glass Mirrors seen are **Aluminium Coated.***

”

17.4.1.1 Being the fact-finding authority, PMI reports relied upon for the Chartered Engineer Reports dated 20.05.2025, were called for from the Investigating agency, SIIB-Import, JNCH, which is shared vide e-mail dated 24.02.2026. Screenshots of the said PMI are enclosed at Para 11.5 supra. As per said PMI reports issued by M/s. Alloy Metallic Testing all dated 15.05.2025, the PMI readings of the above referred Chartered Engineer Reports are confirmed.

17.4.2 In view of the foregoing, I observe that during the course of examination, the goods were referred to the Customs-empowered Chartered Engineer, M/s Gattini & Co., Mumbai, for

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determination of the correct product description, verification of the nature of coating (whether silver or aluminium), and valuation assessment. The reference to an independent technical expert was necessitated in view of the dispute regarding the coating material, which has direct bearing on the applicability of Anti-Dumping Duty.

17.4.2.1 It is further observed that the Chartered Engineer, vide reports dated 20.05.2025 bearing reference Nos. INS/CER/2526-0012, INS/CER/2526-0013, INS/CER/2526-0014 and INS/CER/2526-0015 (as referred in Para 11 supra), corresponding to Bills of Entry Nos. 9862813, 9863539, 9861425 and 9857908 respectively, all dated 03.05.2025, has categorically opined that the glass mirrors examined are aluminium-coated. The reports also record that the declared value of the goods has been considered fair and reasonable in their present state and condition.

17.4.2.2 I note that in each case, a PMI (Positive Material Identification) test was conducted to ascertain the coating material. The PMI Reports issued by M/s Alloy Metallic Testing, bearing Report Nos. 552, 549, 550 and 551, all dated 15.05.2025, reveal aluminium (Al) content ranging between 99.10% to 99.87%. Such high aluminium composition conclusively establishes that the coating material is aluminium and not silver, as declared in the respective Bills of Entry.

17.4.2.3 The Chartered Engineer has, based on the PMI results, unequivocally concluded in all four reports that the glass mirrors examined are aluminium-coated. The technical findings are clear, consistent, and supported by scientific testing. I find no material on record to rebut or discredit the expert opinion.

17.4.2.4 Accordingly, I hold that the goods imported under the aforesaid Bills of Entry are actually aluminium-coated mirror glass and not silver-coated mirror glass as declared by the importer. The mis-declaration of the coating material thus stands established on the basis of cogent technical evidence.

Importer submission during the Investigation:

17.5 I observe that in response to the ongoing inquiry, M/s Royal Impex (IEC- 5216921745) vide letter dated 15.05.2025 (as per para 11.1), has inter-alia stated as follows:

- They had intended to import IMM mirror glass coated with silver from their supplier, M/s Shandong Legend Glass Co., Ltd., China.
- Upon arrival of the consignment and after filing the Bills of Entry, their customs broker informed them that the containers had been put on hold by SIIB due to a dispute regarding the type of coating.
- As per their discussions with the supplier, the goods were expected to be silver-coated mirror glass, but the received material was coated with aluminium, which did not match the agreed specifications.
- They expressed willingness to pay all applicable customs duties and interest, and requested release of the consignment due to heavy detention and demurrage charges being incurred.

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17.5.1 In view of the foregoing, I observe that M/s Royal Impex (IEC No. 5216921745), during the investigation vide their letter dated 15.05.2025 (as referred to in Para 11.1 supra), have, inter alia, submitted that they had intended to import IMM mirror glass coated with silver from their supplier, M/s Shandong Legend Glass Co., Ltd., China. They further stated that upon arrival of the consignment and after filing the respective Bills of Entry, their Customs Broker informed them that the containers had been placed on hold by SIIB due to a dispute regarding the nature of the coating.

17.5.2 I note that the importer has admitted that, as per discussions with their supplier, the goods were expected to be silver-coated mirror glass; however, the material actually received was aluminium-coated and did not conform to the agreed specifications. They have also expressed their willingness to pay the applicable customs duties along with interest and requested release of the goods in view of the detention and demurrage charges being incurred.

17.5.3 From the above submission, it is evident that the importer has acknowledged that the goods received were aluminium-coated and not silver-coated as declared in the respective Bills of Entry. This admission is clear and unambiguous, leaving no scope for doubt regarding the nature of the coating of the imported goods.

Importer's submission to Show Cause Notice 1720/2025-26/COMMR./GR.III/NS-III/CAC/JNCH dated 29.12.2025:

17.6 I observe that Noticee vide letter 21.01.2026 has inter alia, submitted as follows:

- i. That their supplier, M/s Shandong Legend Glass Co. Ltd., China, had inadvertently supplied *IMM Mirror Glass coated with Silver* instead of the ordered *IMM Mirror Glass coated with Aluminium*.
- ii. That they have already paid the applicable Customs Duty, Anti-Dumping Duty (ADD), along with applicable interest and penalty within the stipulated time frame, as required.
- iii. That they had requested SIIB and Group-III for provisional release of the goods under the provisions of the Customs Act, 1962, read with Para 5 of Circular No. 35/2017-Customs.
- iv. That pursuant to the directions of the Group authority, they were required to deposit a security amount of Rs. 8,00,000/- (Rupees Eight Lakhs only), which was paid vide Challan No. HCM 149 dated 13.06.2025, and thereafter the goods were released and delivery was taken vide Order dated 13.06.2025.
- v. That in response to the Show Cause Notice, they have paid the 15% penalty on the differential duty as directed in the order.
- vi. That the security deposit of Rs. 8,00,000/- may kindly be considered and adjusted towards the penalty imposed.
- vii. That the balance penalty amount of Rs. 92,916/- (Rupees Ninety Thousand Nine Hundred Sixteen only) has been paid vide Challan No. HCM 553 dated 20.01.2026.
- viii. That, as per the enclosed details, the total penalty amount stands discharged, and the security deposit may be treated as part payment towards the penalty.

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- ix. That all duties, ADD, interest, and penalty amounts have been duly paid, and the matter may kindly be treated as closed at the earliest.
- x. That copies of the relevant challans evidencing payment of duty, ADD, interest, and penalty have been enclosed for verification.

17.6.1 I further observe that Noticee vide letter 21.01.2026 has inter alia, submitted as follows:

- i. That their supplier, M/s Shandong Legend Glass Co. Ltd., China, inadvertently supplied *1 mm Mirror Glass coated with Silver* instead of the ordered *1 mm Mirror Glass coated with Aluminium*.
- ii. That they have already paid the applicable Customs Duty, Anti-Dumping Duty (ADD), along with applicable interest and penalty, within the stipulated time frame and in compliance with the provisions of law.
- iii. That, in response to the Show Cause Notice, they have also duly paid the 15% penalty on the differential duty, as directed.
- iv. That a personal hearing in the matter was scheduled on 03.02.2026; however, due to medical reasons, as the undersigned underwent surgery on 22.01.2026 for anal fissure with piles, it was not possible to appear on the scheduled date.
- v. That all dues, including duty, ADD, interest, and penalty, have been fully discharged, and therefore the matter may kindly be closed by issuance of a final order, as deemed fit.
- vi. That copies of the acknowledgment of the reply submitted to the Commissioner of Customs, Group III, JNCH, and the hospital discharge summary have been enclosed for reference.

17.6.2 I observe that the Noticee, vide letter dated 21.01.2026, has submitted that their supplier, M/s Shandong Legend Glass Co. Ltd., China, had inadvertently supplied IMM Mirror Glass coated with Silver instead of the ordered IMM Mirror Glass coated with Aluminium. The Noticee has further stated that they have paid the applicable Customs Duty, Anti-Dumping Duty (ADD), along with interest and penalty, within the stipulated time frame.

17.6.2.1 It is further observed that the Noticee had sought provisional release of the goods under the provisions of the Customs Act, 1962, read with Para 5 of Circular No. 35/2017-Customs, and pursuant to the directions of the competent authority, deposited a security amount of Rs. 8,00,000/- vide Challan No. HCM 149 dated 13.06.2025, upon which the goods were released. The Noticee has also submitted that the 15% penalty on the differential duty has been paid, and that the balance penalty amount of Rs. 92,916/- was deposited vide Challan No. HCM 553 dated 20.01.2026.

17.6.2.2 The Noticee has requested that the security deposit of Rs. 8,00,000/- be adjusted towards the penalty imposed and has claimed that the total penalty amount stands discharged. It has also been stated that all duties, ADD, interest, and penalty amounts have been duly paid, and copies of the relevant challans have been enclosed for verification.

17.6.2.3 I observe that the Noticee, vide letter dated 21.01.2026, has reiterated that their supplier, M/s Shandong Legend Glass Co. Ltd., China, inadvertently supplied 1 mm Mirror Glass coated with Silver instead of the ordered 1 mm Mirror Glass coated with Aluminium. The Noticee has further

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submitted that the applicable Customs Duty, Anti-Dumping Duty (ADD), along with interest and penalty, have already been paid within the stipulated time frame and in compliance with the provisions of law, including payment of the 15% penalty on the differential duty as directed in the Show Cause Notice.

17.6.2.4 It is further observed that in respect of personal hearing scheduled on 03.02.2026, the Noticee expressed inability to appear on the said date on medical grounds, stating that the undersigned had undergone surgery on 22.01.2026, and has enclosed a hospital discharge summary in support of the same. The Noticee has reiterated that all dues, including duty, ADD, interest, and penalty, have been fully discharged and has requested closure of the proceedings by issuance of a final order, as deemed appropriate.

17.6.2.5 In view of the foregoing, I find that the Noticee, vide letter dated 21.01.2026, has categorically admitted that the goods imported were aluminium-coated mirror glass and not silver-coated as originally declared. The Noticee has also stated that the applicable Customs Duty, Anti-Dumping Duty (ADD), along with interest and penalty, have been paid within the stipulated time frame. I further find that the Noticee had sought provisional release of the goods under the provisions of the Customs Act, 1962, read with Para 5 of Circular No. 35/2017-Customs, and deposited a security amount of Rs. 8,00,000/- vide Challan No. HCM 149 dated 13.06.2025, pursuant to which the goods were released. The Noticee has submitted that the said security amount, along with a further payment of Rs. 92,916/- vide Challan No. HCM 553 dated 20.01.2026, may be treated towards discharge of the 15% penalty on the differential duty, and that the matter be concluded accordingly. Inasmuch as the Noticee has unequivocally accepted the nature of the goods as aluminium-coated and admitted the liability to duty and penalty, the facts so admitted do not require further proof.

Classification of the goods:

17.7 I observe that the Importer has classified the impugned decaled as '1MM Glass Mirror (mirror glass coated by silver (610*930MM), 1MM Glass Mirror (mirror glass coated by silver 610*914MM) under CTH 70091090, as follows:

TABLE-I					
Sr. No.	BE No & Date	CTH	Description of the goods	Quantity (KG)	Declared Assessable Value in Rs.
1	9862813 dated 03.05.2025	70091090	1MM Glass Mirror (mirror glass coated by silver (610*930MM)	50,400	1,164,164
2	9863539 dated 03.05.2025	70091090	1MM Glass Mirror (mirror glass coated by silver (610*930MM)	50,400	1,164,164
3	9861425 dated 03.05.2025	70091090	1MM Glass Mirror (mirror glass coated by silver (610*930MM)	75,600	1,746,247

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4	9857908 dated 03.05.2025	70091090	1MM Glass Mirror (mirror glass coated by silver (610*914MM)	75,600	1,746,247
			Total	252,000	5,820,822

17.7.1 In this regard, I observe that as per the scheme of classification under Chapter 70 of the Customs Tariff, Heading 7009 covers “Glass mirrors, whether or not framed, including rear-view mirrors.” Further, Tariff Item 7009 10 pertains specifically to rear-view mirrors for vehicles, and Tariff Item **7009 10 90** covers “Other” rear-view mirrors for vehicles, as follows:

7009	GLASS MIRRORS, WHETHER OR NOT FRAMED, INCLUDING REAR-VIEW MIRRORS				
7009 10	- Rear-view mirrors for vehicles :				
7009 10 10	---	Prismatic rear-view mirror for vehicles	kg.	15%	-
7009 10 90	---	Other	kg.	15%	-
		- Other :			
7009 91 00	--	Unframed	kg.	15%	-
7009 92 00	--	Framed	kg.	15%	-

17.7.2 However, in the present case, the goods are found to be aluminium-coated, unframed mirror glass of dimensions ranging from 610 x 930 mm to 610 x 914 mm. Having regard to their size, nature, and presentation, the impugned goods do not possess the essential characteristics of rear-view mirrors of vehicles, such as specific shape, mounting fixtures, frames, or fittings required for use as vehicle rear-view mirrors. Therefore, they cannot be classified under CTH 7009 10 90, which is specifically restricted to rear-view mirrors for vehicles.

17.7.3 I further observe that Tariff Item 7009 91 00 covers *unframed glass mirrors*, whereas Tariff Item 7009 92 00 covers *framed glass mirrors*. **In the present case, as per the examination report and the Chartered Engineer’s findings, the goods are unframed mirror glass of the above-mentioned dimensions. Accordingly, I find that the impugned goods merit classification under CTH 7009 91 00.**

Applicability of Anti-Dumping Duty Notification No. 18/2024-Customs (ADD) dated 21st October 2024:

17.8 I observe that as per Anti-Dumping Duty notification no. 18/2024-Cus (ADD) dated 21.10.2024, unframed glass mirror classifiable under CTH 7009.9100 imported from China (excluding Framed glass mirrors or decorative glass mirrors and mirror glass coated by silver) attract anti-dumping duty to the tune of 234 MT/USD. The relevant portion of the Anti-Dumping Duty notification no. 18/2024-Cus (ADD) dated 21.10.2024 is reproduced as under:

....in exercise of the powers conferred by sub-sections (1) and (5) of section 9A of the Customs Tariff Act read with rules 18 and 20 of the Customs Tariff (Identification, Assessment and Collection of Anti-dumping Duty on Dumped Articles and for Determination of Injury) Rules, 1995, the Central

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Government, after considering the aforesaid final findings of the designated authority, hereby imposes on the subject goods, the description of which is specified in column (3) of the Table below, falling under tariff item of the First Schedule to the Customs Tariff Act as specified in the corresponding entry in column (2), originating in the country as specified in the corresponding entry in column (4), exported from the country as specified in the corresponding entry in column (5), produced by the producers as specified in the corresponding entry in column (6), and imported into India, an anti-dumping duty at the rate equal to the amount as specified in the corresponding entry in column (7), in the currency as specified in the corresponding entry in column (9) and as per unit of measurement as specified in the corresponding entry in column (8), of the said Table–

S. No.	Heading, Sub-heading or Tariff Item	Description of Goods	Country of Origin	Country of Export	Producer	Amount	Unit of Measurement	Currency
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
1.	7009 91 00	Unframed Glass Mirror*	China PR	Any country including China PR	Any	234	MT	USD
2.	-do-	-do-	Any country other than China PR	China PR	Any	234	MT	USD

**Framed glass mirrors or decorative glass mirrors and mirror glass coated by silver are specifically excluded from the scope of the product under consideration.*

The anti-dumping duty imposed under this notification shall be levied for a period of five years (unless revoked, superseded or amended earlier) from the date of publication (21 October, 2024) of this notification in the Official Gazette and shall be payable in Indian currency.

17.8.1 For applicability of Anti-Dumping Duty under the aforesaid notification, the following conditions are required to be cumulatively satisfied:

- i. The goods must fall under the specified tariff item, namely CTH 7009 91 00, as mentioned in Column (2) of the Table to the notification.
- ii. The goods must conform to the description i.e., “*Unframed Glass Mirror*”, subject to the exclusions mentioned in the notification.

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- iii. The goods must originate in, or be exported from China, PR
- iv. The goods must not fall within the specifically excluded categories, namely:
 - Framed glass mirrors,
 - Decorative glass mirrors, and
 - Mirror glass coated by silver.

17.8.2 In this context, I observe that:

- i. As discussed in detail in Para 17.7 supra, the impugned goods merit classification under CTH 7009 91 00;
- ii. As per the physical examination report and the Chartered Engineer's findings, the goods are unframed mirror glass;
- iii. The goods have been supplied by M/s Shandong Legend Glass Co., Ltd., China, and the country of export is China PR;
- iv. The importer has *neither* declared the description of goods as framed mirrors *nor* as decorative glass mirrors in the Bills of Entry. Further, as established from the examination report, the Chartered Engineer's findings, and the importer's submissions during investigation and in reply to the Show Cause Notice, the goods are aluminium-coated and not silver-coated mirror glass, unframed and non-decorative mirror.

17.8.3 In view of the foregoing, I find that Anti-dumping duty (under Notification no. 18/2024-Cus (ADD) dated 21.10.2024) at the rate of USD 234 per MT is applicable on the subject goods imported vide Bills of Entry No. 9862813, 9863539, 9861425, 9857908 all dated 03.05.2025.

B. NOW I TAKE UP THE NEXT ISSUE AS TO WHETHER THE GOODS WERE MIS-DECLARED IN TERMS OF QUANTITY OR OTHERWISE

17.9 I observe that as per Para 2.3 of SCN dated 29.12.2025, the net weight of the goods as per examination is 2,71,860 Kgs, whereas in Para 7.2 & Annexure-A to SCN dated 29.12.2025, duty is calculated taking the net weight of the goods as declared by the importer in the Bills of Entry, as per Table-1, Para 1 of the SCN, as 2,52,000 kgs. It is observed this weight difference of 19,860 Kgs, has an additional duty liability of Rs. 6,41,022/- on the Noticee.

17.9.1 Accordingly, a Corrigendum dated 24.02.2026 to the SCN dated 29.12.2025 is issued revising the differential duty demand and invoking the relevant legal provisions. Further, in order to follow the principles of natural justice, a personal hearing in the matter was granted to the Noticee on 26.02.2026.

17.9.2 I observe that during the personal hearing held on 26.02.2026 and vide email/letter dated 27.02.2026, the importer has submitted that the goods were packed in wooden pallets, each weighing approximately 80–90 kilograms. Further, it is contended that the weight difference pointed out in the Corrigendum dated 24.02.2026 was on account of such wooden pallets and, therefore, justified.

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17.9.3 Accordingly, this office, being a fact-finding authority, vide letter dated 27.02.2026, requested the investigating agency (SIB-Import, JNCH) to clarify the net weight in light of the importer's submissions.

17.9.4 In response, SIIB-Import, vide letter dated 27.02.2026 (received on 04.03.2026, copy enclosed at Para 11.7), informed that the weight of the goods found during examination i.e., 2,71,680 kg represented the gross weight of the goods including mirror glass and packing material.

17.9.4.1 Further, SIIB-Import has informed that the goods covered under the above-mentioned Bills of Entry are brittle and susceptible to damage during the process of destuffing from wooden pallets. Considering the inherent risk of breakage and the consequential risk of injury during examination, the imported goods and the wooden pallets were not weighed separately at the time of examination conducted under the Panchanama dated 14.05.2025 and 15.05.2025.

17.9.4.2 Further, SIIB informed that the total gross weight declared in the Bills of Entry was 2,78,000 kg, whereas the gross weight found during examination was 2,71,680 kg, which is approximately comparable considering the nature of packing and handling of such brittle goods. Accordingly, the net weight declared by the importer was accepted as correct.

17.9.4.3 Accordingly, as per SIIB the differential duty demand has been computed on the basis of the total net weight of 2,52,000 kg as declared by the importer in the aforesaid Bills of Entry. Insofar as the determination of Anti-Dumping Duty (ADD) is concerned, the same has been computed on the basis of the net weight declared by the importer.

17.10 In view of the above, the contention raised by the Noticee during the Personal Hearing dated 26.02.2026 and vide email/letter dated 27.02.2026 in this regard has been duly clarified by SIIB. It has been informed that the additional weight observed is on account of the packaging material.

17.11 In view of the foregoing, I observe that, considering the nature of the goods and the surrounding circumstances, the explanation furnished appears reasonable and justified. Therefore, the net weight of the goods and other charges as reflected in the Show Cause Notice are sustained. The issues raised in the Corrigendum are already covered within the scope of the original Show Cause Notice and do not alter the fundamental basis of the demand. Accordingly, the additional demand of duty Rs. 6,41,022/- made vide Corrigendum dated 24.02.2026 do not sustain.

17.11 In view of the foregoing, I find that the impugned goods are not mis-declared in terms of quantity. I find that the net quantity of imported goods is 2,52,000 kg as declared by the importer in the aforesaid Bills of Entry.

17.11.1 Accordingly, I now proceed to examine the further issues for determination as per the original Show Cause Notice dated 29.12.2025.

C. NOW I TAKE UP THE NEXT ISSUE AS TO WHETHER ANTI-DUMPING DUTY (UNDER NOTIFICATION NO. 18/2024-CUS (ADD) DATED 21.10.2024) AMOUNTING TO

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RS. 59,52,761/ (RUPEES FIFTY-NINE LAKH, FIFTY-TWO THOUSAND, SEVEN HUNDRED & SIXTY-ONE ONLY), AS PER TABLE-II IN RESPECT OF BILLS OF ENTRY NO. 9862813, 9863539, 9861425, 9857908 ALL DATED 03.05.2025 SHOULD BE DEMANDED FROM THE IMPORTER M/S. ROYAL IMPEX UNDER SECTION 28 (4) OF THE CUSTOMS ACT, 1962 ALONG WITH APPLICABLE INTEREST AS PER SECTION 28AA OF THE ACT IBID OR OTHERWISE;

18. I observe that the SCN has proposed that Anti-dumping duty (under Notification no. 18/2024-Cus (ADD) dated 21.10.2024) amounting to **Rs. 59,52,761/ (Rupees Fifty-Nine Lakh, Fifty-Two Thousand, Seven Hundred & Sixty-One Only)** in respect of Bills of Entry No. 9862813, 9863539, 9861425, 9857908 all dated 03.05.2025 should be demanded under Section 28 (4) of the Customs Act, 1962 along with applicable interest as per Section 28AA of the Act *ibid*.

18.1 In this context, I reiterate my findings recorded in para 17 *supra*, which are *mutatis mutandis* applicable to the issue at hand.

18.1.1 I observe that during the course of examination, the goods were referred to the Customs-empowered Chartered Engineer, M/s Gattini & Co., Mumbai, for determination of the correct product description, verification of the nature of coating (whether silver or aluminium), and valuation assessment. The reference to an independent technical expert was necessitated in view of the dispute regarding the coating material, which has direct bearing on the applicability of Anti-Dumping Duty.

18.1.2 It is further observed that the Chartered Engineer, vide reports dated 20.05.2025 bearing reference Nos. INS/CER/2526-0012, INS/CER/2526-0013, INS/CER/2526-0014 and INS/CER/2526-0015 (as referred in Para 11 *supra*), corresponding to Bills of Entry Nos. 9862813, 9863539, 9861425 and 9857908 respectively, all dated 03.05.2025, has categorically opined that the glass mirrors examined are aluminium-coated. The reports also record that the declared value of the goods has been considered fair and reasonable in their present state and condition.

18.1.3 I note that in each case, a PMI (Positive Material Identification) test was conducted to ascertain the coating material. The PMI Reports issued by M/s Alloy Metallic Testing, bearing Report Nos. 552, 549, 550 and 551, all dated 15.05.2025, reveal aluminium (Al) content ranging between 99.10% to 99.87%. Such high aluminium composition conclusively establishes that the coating material is aluminium and not silver, as declared in the respective Bills of Entry.

18.1.4 The Chartered Engineer has, based on the PMI results, unequivocally concluded in all four reports that the glass mirrors examined are aluminium-coated. The technical findings are clear, consistent, and supported by scientific testing. I find no material on record to rebut or discredit the expert opinion.

18.1.5 Accordingly, I hold that the goods imported under the aforesaid Bills of Entry are actually aluminium-coated mirror glass and not silver-coated mirror glass as declared by the importer. The mis-declaration of the coating material thus stands established on the basis of cogent technical evidence.

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18.2 I observe that M/s Royal Impex (IEC No. 5216921745), during the investigation vide their letter dated 15.05.2025 (as referred to in Para 11.1 supra), have, inter alia, submitted that they had intended to import IMM mirror glass coated with silver from their supplier, M/s Shandong Legend Glass Co., Ltd., China. They further stated that upon arrival of the consignment and after filing the respective Bills of Entry, their Customs Broker informed them that the containers had been placed on hold by SIIB due to a dispute regarding the nature of the coating.

18.2.1 I note that the importer has admitted that, as per discussions with their supplier, the goods were expected to be silver-coated mirror glass; however, the material actually received was aluminium-coated and did not conform to the agreed specifications. They have also expressed their willingness to pay the applicable customs duties along with interest and requested release of the goods in view of the detention and demurrage charges being incurred.

18.2.2 From the above submission, it is evident that the importer has acknowledged that the goods received were aluminium-coated and not silver-coated as declared in the respective Bills of Entry. This admission is clear and unambiguous, leaving no scope for doubt regarding the nature of the coating of the imported goods.

18.3 I find that the Noticee, vide letter dated 21.01.2026, has categorically admitted that the goods imported were aluminium-coated mirror glass and not silver-coated as originally declared. The Noticee has also stated that the applicable Customs Duty, Anti-Dumping Duty (ADD), along with interest and penalty, have been paid within the stipulated time frame. I further find that the Noticee had sought provisional release of the goods under the provisions of the Customs Act, 1962, read with Para 5 of Circular No. 35/2017-Customs, and deposited a security amount of Rs. 8,00,000/- vide Challan No. HCM 149 dated 13.06.2025, pursuant to which the goods were released. The Noticee has submitted that the said security amount, along with a further payment of Rs. 92,916/- vide Challan No. HCM 553 dated 20.01.2026, may be treated towards discharge of the 15% penalty on the differential duty, and that the matter be concluded accordingly. Inasmuch as the Noticee has unequivocally accepted the nature of the goods as aluminium-coated and admitted the liability to duty and penalty, the facts so admitted do not require further proof.

18.3.1 However, in the present case, the goods are found to be silver-coated, unframed mirror glass of dimensions ranging from 610 x 930 mm to 610 x 914 mm. Having regard to their size, nature, and presentation, the impugned goods do not possess the essential characteristics of rear-view mirrors of vehicles, such as specific shape, mounting fixtures, frames, or fittings required for use as vehicle rear-view mirrors. Therefore, they cannot be classified under CTH 7009 10 90, which is specifically restricted to rear-view mirrors for vehicles.

18.3.2 I further observe that Tariff Item 7009 91 00 covers *unframed glass mirrors*, whereas Tariff Item 7009 92 00 covers *framed glass mirrors*. **In the present case, as per the examination report and the Chartered Engineer's findings, the goods are unframed mirror glass of the above-mentioned dimensions. Accordingly, I find that the impugned goods merit classification under CTH 7009 91 00.**

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18.4 I observe that for applicability of Anti-Dumping Duty under the aforesaid notification, the following conditions are required to be cumulatively satisfied:

- i. The goods must fall under the specified tariff item, namely CTH 7009 91 00, as mentioned in Column (2) of the Table to the notification.
- ii. The goods must conform to the description i.e., “*Unframed Glass Mirror*”, subject to the exclusions mentioned in the notification.
- iii. The goods must originate in, or be exported from China, PR
- iv. The goods must not fall within the specifically excluded categories, namely:
 - Framed glass mirrors,
 - Decorative glass mirrors, and
 - Mirror glass coated by silver.

18.4.1 In this context, I observe that:

- i. As discussed in detail in Para 17.7 supra, the impugned goods merit classification under CTH 7009 91 00;
- ii. As per the physical examination report and the Chartered Engineer’s findings, the goods are unframed mirror glass;
- iii. The goods have been supplied by M/s Shandong Legend Glass Co., Ltd., China, and the country of export is China PR;
- iv. The importer has *neither* declared the description of goods as framed mirrors *nor* as decorative glass mirrors in the Bills of Entry. Further, as established from the examination report, the Chartered Engineer’s findings, and the importer’s submissions during investigation and in reply to the Show Cause Notice, the goods are aluminium-coated and not silver-coated mirror glass, unframed and non-decorative mirror.

18.4.2 In view of the foregoing, I find that Anti-dumping duty (under Notification no. 18/2024-Cus (ADD) dated 21.10.2024) at the rate of USD 234 per MT is applicable on the subject goods imported vide Bills of Entry No. 9862813, 9863539, 9861425, 9857908 all dated 03.05.2025.

18.5 In this regard, I also find that it is a fact that consequent upon amendment to the Section 17 of the Customs Act, 1962 vide Finance Act, 2011; ‘Self-Assessment’ has been introduced in Customs. Section 17 of the Customs Act, effective from 08.04.2011, provides for self-assessment of duty on imported goods by the importer himself by filing a Bill of Entry, in the electronic form. Provisions of the Section 46 of the Customs Act, 1962 makes it mandatory for the importer to make proper & correct entry for the imported goods by presenting a 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 shall be deemed to have been filed and after 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

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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 notifications claimed, if any, in respect of the imported goods while presenting the Bill of Entry. Thus, with the introduction of self-assessment by amendments to Section 17, since 8th April, 2011, it is the added and enhanced responsibility of the importer to declare the correct description, value, quantity, notification, etc and to correctly classify, determine and pay the duty applicable in respect of the imported goods.

18.6 In this context, I observe that the scheme of Section 17 makes it abundantly clear that the responsibility for correct assessment primarily rests with the importer, and the proper officer's role is limited to verification and re-assessment, where necessary. Thus, the accuracy of self-assessment is entirely dependent upon the truthfulness and correctness of the declaration made by the importer in the Bill of Entry.

18.6.1 In the present case, it has been conclusively established through physical examination, Chartered Engineer's reports, scientific PMI testing, and the importer's own admission that the goods were aluminium-coated unframed mirror glass. However, the importer declared the goods as silver-coated mirror glass and classified them under CTH 7009 10 90, instead of correctly classifying them under CTH 7009 91 00. This incorrect declaration and misclassification directly impacted the determination of the applicable rate of duty, particularly the levy of Anti-Dumping Duty under Notification No. 18/2024-Cus (ADD) dated 21.10.2024.

18.6.2 By failing to correctly declare the nature of the goods and by self-assessing the duty on the basis of an incorrect description and classification, the importer failed to discharge the enhanced statutory responsibility cast upon them under Section 17 of the Customs Act, 1962. The short-payment of Anti-Dumping Duty was a direct consequence of such improper self-assessment.

18.6.3 Accordingly, I hold that the importer has contravened the provisions of Section 17 of the Customs Act, 1962, by failing to correctly self-assess the duty payable on the imported goods in accordance with law.

18.7 From the above, I find that the Noticee has violated Sub-Section (4) and 4(A) of Section 46 of the Customs Act as they have mis-declared & misclassified the goods and evaded the payment of applicable duty. I find that the Noticee was required to comply with Section 46 which mandates that the importer filing the Bill of Entry must make true and correct declarations and ensure the following:

- (i) Accuracy and completeness of the information declared;
- (ii) The authenticity and validity of any document supporting the information provided; and
- (iii) Comply with restrictions or prohibitions relating to the goods under this Act or any law in force at the time being

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18.7.1 Contrary to the above statutory requirements, I find that: -

- (i) The importer mis-declared the description of the goods as silver-coated mirror glass, whereas the goods were actually aluminium-coated. Therefore, the declaration regarding the coating material was inaccurate.
- (ii) The importer misclassified the goods under CTH 7009 10 90, whereas the goods merit classification under CTH 7009 91 00, irrespective of whether they are coated with silver or aluminium.
- (iii) Further, the invoice submitted as a supporting document to the Bills of Entry is found to be incorrect and misleading, as it does not accurately reflect the true description of the goods for which it was issued.
- (iv) The incorrect declaration resulted in non-levy/short-levy of Anti-Dumping Duty applicable under Notification No. 18/2024-Cus (ADD) dated 21.10.2024.

18.7.2 Section 46 of the Customs Act, 1962:

(1) The importer of any goods, other than goods intended for transit or transshipment, shall make entry thereof by presenting [electronically] [on the customs automated system] to the proper officer a bill of entry for home consumption or warehousing [in such form and manner as may be prescribed]

Provided that the Principal Commissioner of Customs or Commissioner of Customs] may, in cases where it is not feasible to make entry by presenting electronically [on the customs automated system allow an entry to be presented in any other manner:

Provided further that, if the importer makes and subscribes to a declaration before the proper officer, to the effect that he is unable for want of full information to furnish all the particulars of the goods required under this sub-section, the proper officer may, pending the production of such information, permit him, previous to the entry thereof (a) to examine the goods in the presence of an officer of customs, or (b) to deposit the goods in a public warehouse appointed under section 57 without warehousing the same.

.....
(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

*(4A) The importer who presents a bill of entry shall ensure the following, namely:—
(a) the accuracy and completeness of the information given therein;
(b) the authenticity and validity of any document supporting it; and
(c) 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.*

18.8 I observe that Section 28. Recovery of [duties not levied or not paid or short-levied or short-paid] or erroneously refunded. -

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(4) 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, —

- (a) collusion; or*
- (b) any wilful mis-statement; or*
- (c) 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.

18.9 Section 28(4) of the Customs Act, 1962 provides that where any duty has not been levied or not paid or has been short-levied or short- paid or erroneously refunded, or interest payable has not been paid, part-paid or erroneously refunded, by reason of Collusion, or any willful 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.

18.10 In the present case, it stands established that the importer declared the goods as silver-coated mirror glass and classified them under CTH 7009 10 90, whereas the goods were in fact aluminium-coated unframed mirror glass, correctly classifiable under CTH 7009 91 00 and liable to Anti-Dumping Duty under Notification No. 18/2024-Cus (ADD) dated 21.10.2024. The incorrect declaration of the coating material and consequential misclassification directly resulted in non-levy/short-levy of Anti-Dumping Duty amounting to Rs. 59,52,761/-.

18.10.1 I observe that the nature of the coating is a material fact having a direct bearing on classification as well as applicability of Anti-Dumping Duty. The importer, being responsible under the self-assessment regime, was under a statutory obligation to correctly declare the description and classification of the goods. The mis-declaration in the Bills of Entry cannot be treated as a mere clerical or procedural error, as it had the effect of evading the applicable Anti-Dumping Duty.

18.10.2 Further, the fact that the importer subsequently admitted that the goods were aluminium-coated and proceeded to discharge the differential duty and penalty does not obliterate the initial act of mis-declaration which resulted in short-payment of duty at the time of assessment.

18.11 I further find that the importer, vide letters dated 15.05.2026, 21.01.2026, and 03.02.2026, has submitted that their supplier had inadvertently supplied aluminium-coated mirror glass instead of silver-coated mirror glass. However, in support of this claim, the importer has not produced any documentary evidence such as a purchase order specifying silver-coated mirror glass, any written

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agreement, correspondence with the supplier, or any contemporaneous communication to substantiate the alleged inadvertent supply.

18.11.1 In the absence of such supporting evidence, the plea of inadvertent supply remains unsubstantiated. Further, irrespective of whether the mirror glass was silver-coated or aluminium-coated, the goods, by virtue of their dimensions (610 x 930 mm to 610 x 914 mm), unframed nature, and absence of mounting fixtures or fittings, do not possess the essential characteristics of rear-view mirrors for vehicles and therefore do not merit classification under CTH 7009 10 90, which is specifically restricted to rear-view mirrors of vehicles.

18.11.2 I observe that classification under CTH 7009 10 90 resulted in the Bills of Entry being facilitated by the Risk Management System (RMS) without assessment or examination. Had the goods been correctly classified under CTH 7009 91 00 and Anti-Dumping Duty not paid, the system would ordinarily have flagged the Bills of Entry for assessment and verification of the importer's declaration. The incorrect classification under CTH 7009 10 90 effectively bypassed such scrutiny.

18.11.3 The above facts clearly indicate that the mis-declaration and misclassification were not the result of a bona fide error. Blind reliance on the overseas supplier, without independent verification of the nature, characteristics, and correct classification of the goods, cannot constitute a bona fide belief under the self-assessment regime. The statutory obligation to make a true and correct declaration rests squarely upon the importer and cannot be diluted by attributing the error to the supplier.

18.11.4 The deliberate declaration of an incorrect description and classification, which resulted in RMS facilitation and non-levy of applicable Anti-Dumping Duty, establishes the existence of mens rea. The circumstances demonstrate conscious and intentional mis-declaration with the objective of evading the applicable Anti-Dumping Duty.

18.12 Accordingly, I hold that the defence of bona fide belief is untenable, and the conduct of the importer reflects wilful misstatement and suppression of material facts. Plea of bona fide belief or blind reliance is rejected as an afterthought, unsupported by facts and contrary to the statutory obligations imposed on the importer. Accordingly, I find that demand of duty under Section 28(4) of the Customs Act, 1962 is squarely applicable in the present case, as the short-levy of Customs duty has occurred by reason of willful mis-declaration, suppression of material facts, and intentional contravention of statutory provisions with intent to evade payment of duty. The evidence on record clearly establishes the presence of mens rea, which is a necessary ingredient for invoking Section 28(4).

18.13 In view of the foregoing, I find that, due to deliberate mis-declaration of description, composition, classification duty demand against the Noticee(s) has been correctly proposed under Section 28(4) of the Customs Act, 1962. In support of this finding I rely upon the following court decisions:

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- (a) 2013(294) E.L.T.222 (Tri. - LB): Union Quality Plastic Ltd. Versus Commissioner of C.E. & S.T., Vapi [Misc. Order Nos. M/12671-12676/2013-WZB/AHD, dated 18.06.2013 in Appeal Nos. E/1762-1765/2004 and E/635- 636/2008]
“In case of non-levy or short-levy of duty with intention to evade payment of duty, or any of circumstances enumerated in proviso ibid, where suppression or wilful omission was either admitted or demonstrated, invocation of extended period of limitation was justified”
- (b) 2013(290) E.L.T.322 (Guj.): Salasar Dyeing & Printing Mills (P) Ltd. Versus C.C.E. & C., Surat-I; Tax Appeal No. 132 of 2011, decided on 27.01.2012.
Demand – Limitation – Fraud, collusion, willful misstatement, etc. – Extended period can be invoked up to five years anterior to date of service of notice –Assessee’s plea that in such case, only one year was available for service of notice, which should be reckoned from date of knowledge of department about fraud, collusion, willful misstatement, etc., rejected as it would lead to strange and anomalous results;
- (c) 2005 (191) E.L.T. 1051 (Tri. – Mumbai): Winner Systems Versus Commissioner of Central Excise & Customs, Pune: Final Order Nos. A/1022-1023/2005-WZB/C-I, dated 19-7-2005 in Appeal Nos. E/3653/98 & E/1966/2005-Mum.
Demand – Limitation – Blind belief cannot be a substitute for bona fide belief – Section 11A of Central Excise Act, 1944. [para 5]
- (d) 2006 (198) E.L.T. 275 –Interscape v. CCE, Mumbai-I.
It has been held by the Tribunal that a bona fide belief is not blind belief. A belief can be said to be bona fide only when it is formed after all the reasonable considerations are taken into account;

DUTY COMPUTATION

18.14 I observe that the impugned goods are liable to Anti-Dumping Duty at the rate of USD 234 per MT in terms of Notification No. 18/2024-Cus (ADD) dated 21.10.2024. Accordingly, the differential Anti-Dumping Duty liability on the importer in respect of Bills of Entry Nos. 9862813, 9863539, 9861425, and 9857908, all dated 03.05.2025, is as follows:

Table-II							
Bill of Entry No & Date	ADD/MT (USD)	Net Qty (MT)	Total ADD (USD)	Exchange Rate (Rs./USD)	ADD (Rs)	IGST @ 18%	Total Duty Payable (Rs)
9862813/ 03.05.2025	234	50.40	11,794	85.55	1,008,942	181,610	1,190,552
9863539/ 03.05.2025	234	50.40	11,794	85.55	1,008,942	181,610	1,190,552
9861425/03.05.2025	234	75.60	17,690	85.55	1,513,414	272,414	1,785,828
9857908/03.05.2025	234	75.60	17,690	85.55	1,513,414	272,414	1,785,828
				Total	5,044,712	908,048	5,952,761

18.15 Accordingly, I find that Anti-dumping duty (under Notification no. 18/2024-Cus (ADD) dated 21.10.2024) amounting to **Rs. 59,52,761/ (Rupees Fifty-Nine Lakh, Fifty-Two Thousand,**

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Seven Hundred & Sixty-One Only in respect of Bills of Entry No. 9862813, 9863539, 9861425, 9857908 all dated 03.05.2025 is liable to be demanded under Section 28 (4) of the Customs Act, 1962 along with applicable interest as per Section 28AA of the Act *ibid*.

D. NOW I TAKE UP THE NXT ISSUE, AS TO WHETHER THE IMPORTER M/S. ROYAL IMPEX HAS DEPOSITED THE DIFFERENTIAL DUTY LIABILITY TOWARDS THE ANTI-DUMPING DUTY (UNDER NOTIFICATION NO. 18/2024-CUS (ADD) DATED 21.10.2024) AMOUNTING TO RS. 59,52,761/ (RUPEES FIFTY-NINE LAKH, FIFTY-TWO THOUSAND, SEVEN HUNDRED & SIXTY-ONE ONLY), AS PER TABLE-II IN RESPECT OF BILLS OF ENTRY NO. 9862813, 9863539, 9861425, 9857908 ALL DATED 03.05.2025, ALONG WITH INTEREST AND REQUISITE PENALTY AS PER SECTION 28 (5) AND AS TO WHETHER THE PROCEEDING OF THE IMPUGNED SCN CAN BE CONCLUDED AS PER THE PROVISIONS OF SECTION 28(6) OF THE CUSTOMS ACT 1962 OR OTHERSIWE

19. I observe that the Noticee vide letter 21.01.2026 has inter alia, submitted as follows:

- i. That their supplier, M/s Shandong Legend Glass Co. Ltd., China, had inadvertently supplied *IMM Mirror Glass coated with Silver* instead of the ordered *IMM Mirror Glass coated with Aluminium*.
- ii. That they have already paid the applicable Customs Duty, Anti-Dumping Duty (ADD), along with applicable interest and penalty within the stipulated time frame, as required.
- iii. That they had requested SIIB and Group-III for provisional release of the goods under the provisions of the Customs Act, 1962, read with Para 5 of Circular No. 35/2017-Customs.
- iv. That pursuant to the directions of the Group authority, they were required to deposit a security amount of Rs. 8,00,000/- (Rupees Eight Lakhs only), which was paid vide Challan No. HCM 149 dated 13.06.2025, and thereafter the goods were released and delivery was taken vide Order dated 13.06.2025.
- v. That in response to the Show Cause Notice, they have paid the 15% penalty on the differential duty as directed in the order.
- vi. That the security deposit of Rs. 8,00,000/- may kindly be considered and adjusted towards the penalty imposed.
- vii. That the balance penalty amount of Rs. 92,916/- (Rupees Ninety Thousand Nine Hundred Sixteen only) has been paid vide Challan No. HCM 553 dated 20.01.2026.
- viii. That, as per the enclosed details, the total penalty amount stands discharged, and the security deposit may be treated as part payment towards the penalty.
- ix. That all duties, ADD, interest, and penalty amounts have been duly paid, and the matter may kindly be treated as closed at the earliest.
- x. That copies of the relevant challans evidencing payment of duty, ADD, interest, and penalty have been enclosed for verification.

19.1 I further observe that Noticee vide letter 21.01.2026 has inter alia, submitted as follows:

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- i. That their supplier, M/s Shandong Legend Glass Co. Ltd., China, inadvertently supplied *1 mm Mirror Glass coated with Silver* instead of the ordered *1 mm Mirror Glass coated with Aluminium*.
- ii. That they have already paid the applicable Customs Duty, Anti-Dumping Duty (ADD), along with applicable interest and penalty, within the stipulated time frame and in compliance with the provisions of law.
- iii. That, in response to the Show Cause Notice, they have also duly paid the 15% penalty on the differential duty, as directed.
- iv. That a personal hearing in the matter was scheduled on 03.02.2026; however, due to medical reasons, as the undersigned underwent surgery on 22.01.2026 for anal fissure with piles, it was not possible to appear on the scheduled date.
- v. That all dues, including duty, ADD, interest, and penalty, have been fully discharged, and therefore the matter may kindly be closed by issuance of a final order, as deemed fit.
- vi. That copies of the acknowledgment of the reply submitted to the Commissioner of Customs, Group III, JNCH, and the hospital discharge summary have been enclosed for reference.

19.2 I observe that the Noticee, vide letter dated 21.01.2026, has submitted that their supplier, M/s Shandong Legend Glass Co. Ltd., China, had inadvertently supplied 1MM Mirror Glass coated with Silver instead of the ordered 1MM Mirror Glass coated with Aluminium. The Noticee has further stated that they have paid the applicable Customs Duty, Anti-Dumping Duty (ADD), along with interest and penalty, within the stipulated time frame.

19.2.1 It is further observed that the Noticee had sought provisional release of the goods under the provisions of the Customs Act, 1962, read with Para 5 of Circular No. 35/2017-Customs, and pursuant to the directions of the competent authority, deposited a security amount of Rs. 8,00,000/- vide Challan No. HCM 149 dated 13.06.2025, upon which the goods were released. The Noticee has also submitted that the 15% penalty on the differential duty has been paid, and that the balance penalty amount of Rs. 92,916/- was deposited vide Challan No. HCM 553 dated 20.01.2026.

19.2.2 The Noticee has requested that the security deposit of Rs. 8,00,000/- be adjusted towards the penalty imposed and has claimed that the total penalty amount stands discharged. It has also been stated that all duties, ADD, interest, and penalty amounts have been duly paid, and copies of the relevant challans have been enclosed for verification.

19.2.3 I observe that the Noticee, vide letter dated 21.01.2026, has reiterated that their supplier, M/s Shandong Legend Glass Co. Ltd., China, inadvertently supplied 1 mm Mirror Glass coated with Silver instead of the ordered 1 mm Mirror Glass coated with Aluminium. The Noticee has further submitted that the applicable Customs Duty, Anti-Dumping Duty (ADD), along with interest and penalty, have already been paid within the stipulated time frame and in compliance with the provisions of law, including payment of the 15% penalty on the differential duty as directed in the Show Cause Notice.

19.2.4 It is further observed that in respect of personal hearing scheduled on 03.02.2026, the Noticee expressed inability to appear on the said date on medical grounds, stating that the undersigned had

**F. No. S/10-1523/25-26/ADJ/COMMR./GR.III/NS-III/CAC/JNCH
SCN NO. 1720/2025-26/COMMR./GR.III/NS-III/CAC/JNCH dated 29.12.2025**

undergone surgery on 22.01.2026, and has enclosed a hospital discharge summary in support of the same. The Noticee has reiterated that all dues, including duty, ADD, interest, and penalty, have been fully discharged and has requested closure of the proceedings by issuance of a final order, as deemed appropriate.

19.2.5 In view of the foregoing, I find that the Noticee, vide letter dated 21.01.2026, has categorically admitted that the goods imported were aluminium-coated mirror glass and not silver-coated as originally declared. The Noticee has also stated that the applicable Customs Duty, Anti-Dumping Duty (ADD), along with interest and penalty, have been paid within the stipulated time frame. I further find that the Noticee had sought provisional release of the goods under the provisions of the Customs Act, 1962, read with Para 5 of Circular No. 35/2017-Customs, and deposited a security amount of Rs. 8,00,000/- vide Challan No. HCM 149 dated 13.06.2025, pursuant to which the goods were released. The Noticee has submitted that the said security amount, along with a further payment of Rs. 92,916/- vide Challan No. HCM 553 dated 20.01.2026, may be treated towards discharge of the 15% penalty on the differential duty, and that the matter be concluded accordingly. Inasmuch as the Noticee has unequivocally accepted the nature of the goods as aluminium-coated and admitted the liability to duty and penalty, the facts so admitted do not require further proof

19.3 In this regard, I observe that on examination of the subject Bills of Entry in the Indian Customs EDI 1.5 (ICES) system, it is evident that the four impugned Bills of Entry were re-assessed by levying Anti-Dumping Duty on the goods in question. The importer has discharged the differential Anti-Dumping Duty liability along with the applicable interest through the aforementioned e-challans. The particulars of the payments made by the importer, including the corresponding interest component, are detailed as follows:

TABLE-III							
Bill of Entry No & Date	RMS Facilitated B/E	Original Assessment Date	Provisional Release- Re-Assessment Date	Anti-Dumping Duty (Rs.)	Interest on ADD (Rs.)	e-Challan No	e-Challan Date
9862813/ 03.05.2025	YES	03.05.2025	13.06.2025	1,190,553	21,039	2054664026	17.06.2025
9863539/ 03.05.2025	YES	03.05.2025	13.06.2025	1,190,553	19,081	2055334545	13.06.2025
9861425/ 03.05.2025	YES	03.05.2025	13.06.2025	1,785,828	28,622	2055334566	13.06.2025
9857908/ 03.05.2025	YES	03.05.2025	13.06.2025	1,785,828	28,622	2055334592	13.06.2025
Total (Rs.)				5,952,762	97,364		

F. No. S/10-1523/25-26/ADJ/COMMR./GR.III/NS-III/CAC/JNCH
 SCN NO. 1720/2025-26/COMMR./GR.III/NS-III/CAC/JNCH dated 29.12.2025

19.3.1 Screenshot of the duty payments in respect of impugned Bills of Entry as per EDI 1.5 (ICES) System is as follows:

Bill of Entry No. 9862813 Dated 03.05.2025

Master Invoice Items Dept comments Exam order Queries iGM Cont eXAm_instr liceNce dUty Grp7_dutyfg Others
 view_be

20/02/2026 Indian Customs EDI System - Imports V1.5 07:32:17 pm
 JNCH, NHAVA SHEVA, TAL:URAN, DIST-RAIGAD-400707
 VIEW Duty

BE NO.: 9862813 BE DT.: 03/05/2025 CC: N Type: H

===== DUTY BREAK-UP =====

BCD: 174625	CVD: 0	CESS: 0	Cus AIDC: 0
SCD: 17463	CVD (Sch ID): 0	Edu. CESS on CVD: 0	Exc AIDC: 0
Antidump: 1008943	GSIA: 0	Cus.Edu.CESS/SAD: 0	
NCCD: 0	TTA: 0	Other Cus Duty: 0	
Hlth Duty: 0	CVD05: 0	Other Exc Duty: 0	
SafeGuard: 0	Sec High EDU Cess CV: 0	IGST: 425735	Total Duty: 1626766
Infra Cess Amount: 0	Sec Cus.Edu.CESS: 0	GST Cess: 0	
Cus Health Cess: 0	CUS_CVD Levy: 0		

CHALLAN DETAILS

Challan No.	Duty Amt.	Interest	Fine/ Penalty	Short Paid	Short Int. Amt. Due	Deposit Amt.	Amt. Adjusted	Date of Payment
2054664026	436213	359	0				0	07/05/2025
2055334517	1190553	21039	0				0	17/06/2025

Bill of Entry No. 9863539 Dated 03.05.2025

Master Invoice Items Dept comments Exam order Queries iGM Cont eXAm_instr liceNce dUty Grp7_dutyfg Others
 view_be

20/02/2026 Indian Customs EDI System - Imports V1.5 07:32:17 pm
 JNCH, NHAVA SHEVA, TAL:URAN, DIST-RAIGAD-400707
 VIEW Duty

BE NO.: 9863539 BE DT.: 03/05/2025 CC: N Type: H

===== DUTY BREAK-UP =====

BCD: 174625	CVD: 0	CESS: 0	Cus AIDC: 0
SCD: 17463	CVD (Sch ID): 0	Edu. CESS on CVD: 0	Exc AIDC: 0
Antidump: 1008943	GSIA: 0	Cus.Edu.CESS/SAD: 0	
NCCD: 0	TTA: 0	Other Cus Duty: 0	
Hlth Duty: 0	CVD05: 0	Other Exc Duty: 0	
SafeGuard: 0	Sec High EDU Cess CV: 0	IGST: 425735	Total Duty: 1626766
Infra Cess Amount: 0	Sec Cus.Edu.CESS: 0	GST Cess: 0	
Cus Health Cess: 0	CUS_CVD Levy: 0		

CHALLAN DETAILS

Challan No.	Duty Amt.	Interest	Fine/ Penalty	Short Paid	Short Int. Amt. Due	Deposit Amt.	Amt. Adjusted	Date of Payment
2055334545	1190553	19081	0				0	13/06/2025
2054664779	436213	2868	0				0	21/05/2025

F. No. S/10-1523/25-26/ADJ/COMMR./GR.III/NS-III/CAC/JNCH
 SCN NO. 1720/2025-26/COMMR./GR.III/NS-III/CAC/JNCH dated 29.12.2025

Bill of Entry No. 9861425 Dated 03.05.2025

Master Invoice Items Dept comments Exam order Queries iGM Cont eXAm_instr liceNce dUty Grp7_dutyfg Others

view_be

20/02/2026 Indian Customs EDI System - Imports V1.5 07:32:17 pm
 JNCH, NHAVA SHEVA, TAL:URAN, DIST-RAIGAD-400707

VIEW Duty

BE NO. : 9861425 BE DT. : 03/05/2025 CC : N Type : H

----- DUTY BREAK-UP -----

BCD: 261937	CVD: 0	CESS: 0	Cus AIDC: 0
SCD: 26194	CVD (Sch ID) : 0	Edu. CESS on CVD: 0	Exc AIDC: 0
Antidump : 1513414	GSIA: 0	Cus.Edu.CESS/SAD: 0	
NCCD: 0	TTA: 0	Other Cus Duty: 0	
Hlth Duty: 0	CVD05: 0	Other Exc Duty: 0	
SafeGuard: 0	Sec High EDU Cess CV: 0	IGST : 638602	Total Duty: 2440147
Infra Cess Amount : 0	Sec Cus.Edu.CESS : 0	GST Cess : 0	
Cus Health Cess : 0	CUS_CVD Levy : 0		

CHALLAN DETAILS

Challan No.	Duty Amt.	Interest	Fine/ Penalty	Short Paid	Short Int. Amt. Due	Deposit Amt.	Amt. Adjusted	Date of Payment
2055334586	1785828	28622	0				0	13/06/2025
			0					
2054663116	654319	4302	0				0	21/05/2025
			0					

Bill of Entry No. 9857908 Dated 03.05.2025

Master Invoice Items Dept comments Exam order Queries iGM Cont eXAm_instr liceNce dUty Grp7_dutyfg Others

view_be

20/02/2026 Indian Customs EDI System - Imports V1.5 07:32:17 pm
 JNCH, NHAVA SHEVA, TAL:URAN, DIST-RAIGAD-400707

VIEW Duty

BE NO. : 9857908 BE DT. : 03/05/2025 CC : N Type : H

----- DUTY BREAK-UP -----

BCD: 261937	CVD: 0	CESS: 0	Cus AIDC: 0
SCD: 26194	CVD (Sch ID) : 0	Edu. CESS on CVD: 0	Exc AIDC: 0
Antidump : 1513414	GSIA: 0	Cus.Edu.CESS/SAD: 0	
NCCD: 0	TTA: 0	Other Cus Duty: 0	
Hlth Duty: 0	CVD05: 0	Other Exc Duty: 0	
SafeGuard: 0	Sec High EDU Cess CV: 0	IGST : 638602	Total Duty: 2440147
Infra Cess Amount : 0	Sec Cus.Edu.CESS : 0	GST Cess : 0	
Cus Health Cess : 0	CUS_CVD Levy : 0		

CHALLAN DETAILS

Challan No.	Duty Amt.	Interest	Fine/ Penalty	Short Paid	Short Int. Amt. Due	Deposit Amt.	Amt. Adjusted	Date of Payment
2055334592	1785828	28622	0				0	13/06/2025
			0					
2054660318	654319	4302	0				0	21/05/2025
			0					

19.3.2 In view of the forging, I find that the importer has deposited the Anti-dumping duty (under Notification no. 18/2024-Cus (ADD) dated 21.10.2024) amounting to **Rs. 59,52,761/ (Rupees Fifty-**

**F. No. S/10-1523/25-26/ADJ/COMMR./GR.III/NS-III/CAC/JNCH
SCN NO. 1720/2025-26/COMMR./GR.III/NS-III/CAC/JNCH dated 29.12.2025**

Nine Lakh, Fifty-Two Thousand, Seven Hundred & Sixty-One Only) for the import of subject goods vide Bills of Entry No. 9862813, 9863539, 9861425, 9857908 all dated 03.05.2025 under Section 28 (4) of the Customs Act, 1962 along with applicable interest as per Section 28AA of the Act *ibid*;

19.4 I observe that section 28 (5) and 28 (6) (i) of the Customs Act states as follows:

Section 28 (5): “Where any ¹²[duty has not been levied or not paid or has been short-levied or short paid] or the interest has not been charged 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 by the importer or the exporter or the agent or the employee of the importer or the exporter, to whom a notice has been served under sub-section (4) by the proper officer, such person may pay the duty in full or in part, as may be accepted by him, and the interest payable thereon under [section 28AA](#) and the penalty equal to ¹³[fifteen per cent.] of the duty specified in the notice or the duty so accepted by that person, within thirty days of the receipt of the notice and inform the proper officer of such payment in writing.”

Section 28 (6): “ Where the importer or the exporter or the agent or the employee of the importer or the exporter, as the case may be, has paid duty with interest and penalty under sub-section (5), the proper officer shall determine the amount of duty or interest and on determination, if the proper officer is of the opinion-

(i) that the duty with interest and penalty has been paid in full, then, the proceedings in respect of such person or other persons to whom the notice is served under sub-section (1) or sub-section (4), shall, without prejudice to the provisions of [sections 135](#), [135A](#) and [140](#) be deemed to be conclusive as to the matters stated therein; or”

19.5 I observe that Section 28(5) of the Customs Act, 1962 provides that in cases where duty has not been levied, short-levied, or short-paid by reason of collusion, wilful misstatement, or suppression of facts, and a notice has been issued under Section 28(4), the Noticee may, within thirty days of receipt of the notice, pay the duty in full or in part (as accepted), along with applicable interest under Section 28AA and a penalty equal to 15% of the duty specified in the notice, and inform the proper officer in writing of such payment.

19.5.1 Section 28(6)(i) further provides that where such duty, interest, and 15% penalty have been paid under sub-section (5), the proper officer shall determine the amount payable and, if satisfied that the duty, interest, and penalty have been paid in full, the proceedings in respect of such person shall be deemed to be conclusive as to the matters stated in the notice, without prejudice to the provisions of Sections 135, 135A, and 140 of the Act.

19.5.2 Thus, the legislative intent behind Sections 28(5) and 28(6)(i) is to provide an opportunity to the Noticee to settle the dispute at the notice stage itself by paying the entire duty liability along with interest and reduced penalty of 15% within the prescribed time period. Upon fulfilment of these conditions, the proceedings, insofar as they relate to recovery of duty, interest, and penalty under Section 28, attain finality.

**F. No. S/10-1523/25-26/ADJ/COMMR./GR.III/NS-III/CAC/JNCH
SCN NO. 1720/2025-26/COMMR./GR.III/NS-III/CAC/JNCH dated 29.12.2025**

19.5.3 In the present case, it is required to be examined whether the importer has paid the entire differential duty along with applicable interest and penalty equal to 15% of the duty demanded within thirty days of receipt of the Show Cause Notice and has duly intimated the proper officer in writing. If such payment is found to be complete and within the stipulated time frame, the benefit of closure of proceedings under Section 28(6)(i) would be available, subject to verification of the amounts paid.

19.5.4 With regard to the payment of duty and interest, I find that, as already held in Para 19.3 supra, the same has been duly paid by the importer. Accordingly, the importer has discharged its obligation in respect of the differential duty and applicable interest.

19.5.5 I further observe that the importer, vide letters dated 21.01.2026 and 03.02.2026, has submitted that the security deposit of Rs. 8,00,000/- made vide TR-6 Challan No. HCM 149 dated 13.06.2025 for provisional release of the impugned goods may be appropriated towards the penalty payable. The importer has also deposited a further sum of Rs. 92,916/- vide Challan No. HCM 553 dated 20.01.2026. Same has been verified from the Cash Section, JNCH (as per Para 11.3 supra). Therefore, the importer has deposited a total sum of Rs. 8,92,916/- towards penalty, latest by 21.01.2026, as follows:

TABLE-IV			
Amount paid by the Importer toward Penalty/ Challan No.	Challan No	Challan Date	Amount (Rs)
	HCM 149	13.06.2025	800,000
	HCM 553	20.01.2026	92,916
		Total (Rs.)	892,916

19.5.6 As per the duty demand of Rs. 59,52,762/-, the penalty at the rate of 15% of the duty amounts to Rs. 8,92,914/-. The Show Cause Notice was issued on 29.12.2025, and the statutory period of thirty days prescribed under Section 28(5) expired on 28.01.2026.

19.5.7 In view of the foregoing, I find that the importer has paid the differential duty amounting to Rs. 59,52,761/- (Rupees Fifty-Nine Lakh, Fifty-Two Thousand, Seven Hundred and Sixty-One Only) demanded under Section 28(4) of the Customs Act, 1962, along with the applicable interest under Section 28AA of the Act. I further find that the penalty at the rate of 15% of the duty demanded, amounting to Rs. 8,92,914/-, has also been paid by the importer within thirty days from the date of issuance of the Show Cause Notice. Accordingly, I hold that this is a fit case for closure of the proceedings initiated under the Show Cause Notice in terms of Section 28(5) read with Section 28(6)(i) of the Customs Act, 1962. Consequently, no further penalty under Section 114A or Section 112(a) of the Customs Act, 1962 is liable to be imposed on the importer.

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

ORDER

**F. No. S/10-1523/25-26/ADJ/COMMR./GR.III/NS-III/CAC/JNCH
SCN NO. 1720/2025-26/COMMR./GR.III/NS-III/CAC/JNCH dated 29.12.2025**

- i.** I hold that Anti-dumping duty (under Notification no. 18/2024-Cus (ADD) dated 21.10.2024) is applicable on the subject goods imported vide Bills of Entry No. 9862813, 9863539, 9861425, 9857908 all dated 03.05.2025;
- ii.** I confirm the demand of Anti-dumping duty (under Notification no. 18/2024-Cus (ADD) dated 21.10.2024) amounting to **Rs. 59,52,761/ (Rupees Fifty-Nine Lakh, Fifty-Two Thousand, Seven Hundred & Sixty-One Only)** for the import of subject goods vide Bills of Entry No. 9862813, 9863539, 9861425, 9857908 all dated 03.05.2025 from the importer M/s. Royal Impex under Section 28 (4) of the Customs Act, 1962 along with applicable interest as per Section 28AA of the Act *ibid*;
- iii.** I order appropriation of the Anti-Dumping Duty amounting to **Rs. 59,52,762/- (Rupees Fifty-Nine Lakh Fifty-Two Thousand Seven Hundred Sixty-Two only)** and the interest amounting to **Rs. 97,364/- (Rupees Ninety-Seven Thousand Three Hundred Sixty-Four only)**, deposited by the importer vide e-Challan Nos. 2054664026 dated 17.06.2025, 2055334545 dated 13.06.2025, 2055334566 dated 13.06.2025 and 2055334592 dated 13.06.2025, towards the duty and interest liability as per Para 20 (ii) above. Further, I order appropriation of the security deposit of **Rs. 8,00,000/- (Rupees Eight Lakh only)** deposited vide TR-6 Challan No. HCM 149 dated 13.06.2025 for provisional release of the impugned goods, and **Rs. 92,916/- (Rupees Ninety-Two Thousand Nine Hundred Sixteen only)** deposited vide TR-6 Challan No. HCM-553 dated 20.01.2026, towards the penalty payable of **Rs. 8,92,914/- (Rupees Eight Lakh Ninety-Two Thousand Nine Hundred Fourteen only)** under section 28(5). This appropriation is without prejudice to any other actions that may be taken under the Customs Act, 1962.
- iv.** As per Para 11 of the Show Cause Notice, the importer was advised to avail the benefit of reduced penalty @ 15% of the duty as specified in the SCN, in terms of Section 28(5) of the Customs Act, 1962, by payment of the duty and applicable interest within 30 days from the date of receipt of the SCN, failing which the importer would be liable for higher penalty equal to the duty so determined along with interest. Accordingly, the importer has paid the differential Anti-Dumping Duty (in terms of Notification No. 18/2024-Cus (ADD) dated 21.10.2024) amounting to **Rs. 59,52,761/- (Rupees Fifty-Nine Lakh Fifty-Two Thousand Seven Hundred Sixty-One only)**, interest amounting to **Rs. 97,364/- (Rupees Ninety-Seven Thousand Three Hundred Sixty-Four only)**, and penalty @ 15% amounting to **Rs. 8,92,914/- (Rupees Eight Lakh Ninety-Two Thousand Nine Hundred Fourteen only)** within 23 days from the date of issue of the SCN, as envisaged under Section 28(5) read with Section 28AA of the Customs Act, 1962. Therefore, the proceedings in this matter stand as deemed to be concluded in terms of the proviso to Section 28(6)(i) of the Customs Act, 1962, without imposition of any further penalty or redemption fine.

F. No. S/10-1523/25-26/ADJ/COMMR./GR.III/NS-III/CAC/JNCH
SCN NO. 1720/2025-26/COMMR./GR.III/NS-III/CAC/JNCH dated 29.12.2025

Digitally signed by
Vijay Risi
Date: 05-03-2026
13:45:38

(VIJAY RISI)

Pr. Commissioner of Customs
NS-III, JNCH, Nhava Sheva

To

(i) M/s. Royal Impex (IEC- 5216921745)

Plot No-8, Pragati Eco Park,
Kosad-Bharthana Road,
Near Vedant Embro Park,
Kosad, Surat- 394107

(ii) M/s. Royal Impex (IEC- 5216921745)

150, Vandana SOC,
Nr Shyam Dham, Varachha Road,
Nana Varachha, Surat,
Surat, Gujrat- 395 006

Copy to: -

- i. The Asst. /Dy. Commissioner of Customs, Chief Commissioner's Office, JNCH
- ii. The Commissioner of Customs (SIIB-Import), JNCH
- iii. The Asst. /Dy. Commissioner of Customs, Group-III, JNCH
- iv. The Asst. /Dy. Commissioner of Customs, Centralized Revenue Recovery Cell, JNCH
- v. The Asst. /Dy. Commissioner of Customs (SIIB-Import), JNCH: For uploading on DIGIT Portal.
- vi. The Asst. /Dy. Commissioner of Customs (CAC), JNCH: For uploading on CARMA Portal.
- vii. The Asst. /Dy. Commissioner of Customs, EDI, JNCH: - For display on JNCH Website.
- viii. The Superintendent (P), CHS Section, JNCH – For display on JNCH Notice Board.
- ix. Office Copy.