

	<p>OFFICE OF THE COMMISSIONER OF CUSTOMS, NS-I</p> <p>सीमा-शुल्क आयुक्त का कार्यालय, एनएस-1</p> <p>CENTRALIZED ADJUDICATION CELL, JAWAHARLAL NEHRU CUSTOM HOUSE,</p> <p>केंद्रीकृत अधिनिर्णयन प्रकोष्ठ, जवाहरलाल नेहरू सीमा-शुल्क भवन, NHAVA SHEVA, TALUKA-URAN, DIST- RAIGAD, MAHARASHTRA 400707</p> <p>न्हावाशेवा, तालुका-उरण, जिला- रायगढ़, महाराष्ट्र -400 707</p>
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Date of Order: 20.05.2026 **Date of Issue:** 22.05.2026

आदेश की तिथि : 20.05.2026 जारी किए जाने की तिथि: 22.05.2026

DIN: 20260578NW000000F411

F. No. S/10-492025-26/Commr./GrIIG/NS-I/CAC/JNCH

SCN No. 314/2025-26/Commr./ GrIIG /NS-I/CAC/JNCH dated 18.06.2025

Passed by: Shri Yashodhan Wanage, Principal Commissioner of Customs (NS-I), JNCH, Nhava Sheva

पारितकर्ता: श्री यशोधन वनगे, प्रधान आयुक्त, सीमाशुल्क (एनएस-1), जेएनसीएच, न्हावाशेवा

Order No.: 41/2026-27 /Pr. Commr./NS-I /CAC /JNCH

आदेशसं. : 41 /2026-27/प्र. आयुक्त/एनएस-1/ सीएसी/जेएनसीएच

Name of Party/Noticees: M/s Pidilite Industries Limited

पक्षकार (पार्टी)/ नोटिसी का नाम: मेसर्स पिडिलाइट इंडस्ट्रीज लिमिटेड

ORDER-IN-ORIGINAL

मूलआदेश

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

1. इस आदेश की मूल प्रति की प्रतिलिपि जिस व्यक्ति को जारी की जाती है, उसके उपयोग के लिए निः शुल्क दी जाती है।

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

2. इस आदेश से व्यथित कोई भी व्यक्ति सीमा-शुल्क अधिनियम 1962 की धारा 129(ए) के तहत इस आदेश के विरुद्ध सी ई एस टी ए टी, पश्चिमी प्रादेशिक न्याय पीठ

(वेस्टरीजनलबेंच), ३४, पी. डी. मेलो रोड, मस्जिद (पूर्व), मुंबई- ४००००९ को अपील कर सकता है, जो उक्त अधिकरण के सहायक रजिस्ट्रार को संबोधित होगी।

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

3. अपील दाखिल करने संबंधी मुख्य मुद्दे:-

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

फार्म - फार्म नं. सी ए ३, चार प्रतियों में तथा उस आदेश की चार प्रतियाँ, जिसके खिलाफ अपील की गयी है (इन चार प्रतियों में से कम से कम एक प्रति प्रमाणित होनी चाहिए)।

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

समय सीमा- इस आदेश की सूचना की तारीख से ३ महीने के भीतर

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

फीस- (क) (एक हजार रुपये-जहाँ माँगे गये शुल्क एवं ब्याज की तथा लगायी गयी शास्ति की रकम ५ लाख रुपये या उससे कम है

(b) Rs. Five Thousand - Where amount of duty &Page 2 of 11

interest demanded & penalty imposed is more than Rs. 5 Lakh but not exceeding Rs. 50 lakh.

(ख) पाँच हजार रुपये- जहाँ माँगे गये शुल्क एवं ब्याज की तथा लगायी गयी शास्ति की रकम ५ लाख रुपये से अधिक परंतु ५० लाख रुपये से कम है।

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

(ग) दस हजार रुपये-जहाँ माँगे गये शुल्क एवं ब्याज की तथा लगायी गयी शास्ति की रकम ५० लाख रुपये से अधिक है ।

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

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

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

सामान्य - विधि के उपबंधों के लिए तथा ऊपर यथा संदर्भित एवं अन्य संबंधि तमाम लों के लिए, सीमा-शुल्क अधिनियम, १९९२, सीमा-शुल्क (अपील) नियम, १९८२ सीमा-शुल्क, उत्पादन शुल्क एवं सेवा कर अपील अधिकरण (प्रक्रिया) नियम, १९८२ का संदर्भ लिया जाए।

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

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

BRIEF FACTS OF THE CASE

1.1 M/s. Pidilite Industries Limited (IEC:0388024208) having their address at 7th Floor Regent Chambers Jamnalal Bajaj Marg, 208, Nariman Point, Mumbai, Maharashtra, 400021 (hereinafter referred to as “the importer”) cleared the goods, “PTFE Thread Seal Tape” (herein after referred to as subject goods) Classified under CTH 39, vide Bills of Entry as mentioned below in Table-A. The total quantity and assessable value of the goods so imported is mentioned in the table as below:

Table-A

Sr. No	B/E No.	B/E Dt.	Description	CTH	Assessable Value (in Rs.)	Quantity in MTS	Duty (Item)
1.	3863797	07.05.2021	PTFE THREAD SEAL TAPE M-SEAL BRAND 12MMx0.090MMx8M/429000 -PCS DENSITY: 0.35GM/CC(POLYETRAFLUROETHYLENE TAPE/PLUMBERS)	39209999	2526939	4.429	946844
2	3863797	07.05.2021	PTFE THREAD SEAL TAPE M-SEAL BRAND 12MMx0.090MMx8M/594400 -PCS DENSITY: 0.35GM/CC(POLYETRAFLUROETHYLENE TAPE/PLUMBERS)	39209999	3501194	6.137	1311897
3	3863797	07.05.2021	PTFE THREAD SEAL TAPE M-SEAL BRAND 12MMx0.090MMx8M/501120 -PCS DENSITY: 0.35GM/CC(POLYETRAFLUROETHYLENE TAPE/PLUMBERS)	39209999	2277490	2.260	853375.8
					8305623		

1.2. Anti-Dumping Duty was applicable vide Notification No. 25/2021-Customs (ADD) dated 26th April 2021 on ‘Polytetrafluoroethylene (PTFE)’, originating in or exported from China PR.

The relevant portion of the Notification No. 25/2021-Customs (ADD) dated 26th April 2021 under which the Anti-Dumping Duty (ADD) was to be paid on Polytetrafluoroethylene (PTFE), originating in or exported from China PR is reproduced in Table-II as below: -

Table-B

Sl. No.	Tariff heading	Description of Goods	Specification	Country of origin	Country of export	Producer	Exporter	Amount	Unit	Currency
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
1.	3904,3907 , 3910,3916, 3917,3918 3919,3920 3921,3922 3923,3924 , 3925,3926	Polytetrafluorethylene (PTFE) Products*	Any	China PR	China PR	Any	Any	2637	MT	USDollar
2.	3904,3907 3910,3916 3917,3918 3919,3920 3921,3922 3923,3924 , 3925,3926	Polytetrafluorethylene (PTFE) Products*	Any	China PR	Any Other Than Russia or China PR	Any	Any	2637	MT	USDollar
3.	3904,3907 3910,3916 3917,3918 3919,3920 3921,3922 3923,3924 , 3925,3926	Polytetrafluorethylene (PTFE) Products*	Any	Any other than Russia or China PR	China PR	Any	Any	2637	MT	USDollar

*includes PTFE Products or Processed PTFE Components, including and not limited to bush, rod, sheet, tape, tube and thread seal tape.

1.3. During post clearance audit (PCA), conducted in accordance with the provisions of Section 99A of the Customs Act, 1962 read with Section 157(k) of the Customs Act, 1962 and Customs Audit Regulation, 2018, it was observed that the above said importer imported the goods, "PTFE Thread Seal Tape" from China are covered by Notification No. 25/2021-Customs (ADD) dated 26th April 2021, and thus attract anti-dumping duty @ 2637 USD/MT. The omission of ADD resulted in short levy or non-levy of duty to the tune of Rs. 2528206.66/-, details of which are shown in Table-C.

Table-C

Sr. No	B/E No.	B/E Dt.	Description	CTH	Assessable Value (in Rs.)	Duty (Item)	ADD Applicable
1.	3863797	07.05.2021	PTFE THREAD SEAL TAPE M-SEAL BRAND 12MMx0.090MMx8M/429000 -PCS DENSITY: 0.35GM/CC(POLYETRAFLUROETHYLENE TAPE/PLUMBERS)	39209999	2526939	946844	873025.66
	3863797	07.05.2021	PTFE THREAD SEAL TAPE M-SEAL BRAND 12MMx0.090MMx8M/594400 -PCS DENSITY: 0.35GM/CC(POLYETRAFLUROETHYLENE TAPE/PLUMBERS)	39209999	3501194	1311897	1209699.4
	3863797	07.05.2021	PTFE THREAD SEAL TAPE M-SEAL BRAND 12MMx0.090MMx8M/501120 -PCS DENSITY: 0.35GM/CC(POLYETRAFLUROETHYLENE TAPE/PLUMBERS)	39209999	2277490	853375.8	445481.6
							2528206.66

1.4 From the above Table-C, it appeared that the Importer has not paid the applicable Anti-Dumping Duty for the said goods covered under the bills of entry as in Table-C which is leviable under the Notification No. 25/2021-Customs (ADD) dated 26th April 2021

1.5. A consultative letter 15/2023-24 vide F. No. S/26-Misc-161/2023-24/Gr. IIG dated 07.11.2023 was issued to the Importer for payment of the Anti-Dumping Duty amount of not paid in respect of the goods cleared vide bills of entry no. as per Table-C. However, no reply from the Importer in this regard has been received in this Section.

1.6. Whereas, consequent upon amendment to the Section 17 of the Customs Act, 1962 vide Finance Act, 2011, 'Self-assessment' has been introduced in customs clearance. Section 17 of the Customs Act, effective from 08.04.2011 [CBEC's (now CBIC) Circular No. 17/2011 dated

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. Section 46 of the Customs Act, 1962 makes it mandatory for the importer to make 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 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 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 08.04.2011, it is the added and enhanced responsibility of the importer to declare the correct description, value, notification, etc. and to correctly classify, determine and pay the duty applicable in respect of the imported goods.

1.7. Therefore, in view of the facts as stated above the Importer has suppressed the facts i.e. Anti-Dumping Duty was leviable but was not paid by the Importer, and hence, evaded the applicable Customs duty amounting to Rs. 25,28,207/- (Rs. Twenty Five Lakhs Twenty Eight Thousands Two Hundred Seven only). Therefore, the differential Anti-Dumping Duty, so not paid is liable for recovery from the importer under Section 28(4) of the Customs Act, 1962 by invoking extended period of limitation.

1.8. The relevant provisions of Customs Act, 1962, inasmuch as the same is applicable in the instant case are as under:

- *Section 28 (Recovery of duties not levied or not paid or short-levied or short-paid or erroneously refunded) reads as:*
- *Section 17 – Assessment of Duty:*

- *Section 28AA – Interest of delayed payment of duty*
- *Section 112A – Penalty for improper importation of goods*

- *Section 111(d) – Confiscation of improperly imported goods, etc.*
- *Section 111(m) -Confiscation of improperly imported goods*
- *Section 114A (Penalty for short-levy or non-levy of duty in certain cases) 9.* In view of above legal provisions, based on the above findings, there appears to be a short levy of Anti-Dumping Duty (ADD) to the tune of Rs. 25,28,207/- (Rs. Twenty Five Lakhs Twenty Eight Thousands Two Hundred Seven only). The detailed calculation of Anti-Dumping Duty in respect of Bills of entry is shown in Table–C.

1.9. It appeared that, the anti-dumping duty so evaded which is leviable as per Notification No. 25/2021-Customs (ADD) dated 26th April 2021, is therefore recoverable under Section 28(4) of the Customs Act, 1962. In addition, interest on delayed payment of duty is also recoverable

from the importer under the provisions of Section 28AA of the Customs Act, 1962. The quantification of the differential duty has been worked out to Rs. 25,28,207/- (Rs. Twenty-Five Lakhs Twenty-Eight Thousands Two Hundred Seven only) as per details given in Table –C.

Thus, in this case the Importer had self-assessed the Bills of Entry and appears to have mis-declared the goods. Due to this act of omission of Importer, there has been loss to government exchequer equal to the amount mentioned in the Table - C in para 3 of this Show Cause Notice. Hence, differential duty of Rs. 25,28,207/- (Rs. Twenty-Five Lakhs Twenty-Eight Thousands Two Hundred Seven only) recoverable from the importer under Section 28(4) of the Customs Act, 1962 and the goods valued at Rs. 83,05,623/- (Rupees Eighty-Three Lakhs Five Thousands Six Hundred Twenty-Three Only) appear to be liable for confiscation under Section 111(m) of the Customs Act, 1962 Further, the Importer by his acts of omission/commission appears to have rendered himself liable for penalty under Section 112(a) and/or 114(a) of the Customs Act, 1962.

1.10 Accordingly the importer M/s. Pidilite Industries Limited (IEC:0388024208) having their address at 7th Floor Regent Chambers Jammalal Bajaj Marg, 208, Nariman Point, Mumbai, Maharashtra, 400021, was called upon to Show Cause to the Principal Commissioner of Customs, Assessment Group – II(G), J.N.C.H., Nhava-Sheva, Distt.-Raigad, Maharashtra - 400707, within 30 days of the receipt of this notice as to why:

- (i) Anti-Dumping Duty should not be levied on the aforesaid goods under Section 9A of the Customs Tariff Act, 1975 as applicable vide Notification No. 25/2021-Customs (ADD) dated 26th April 2021 and Anti-Dumping Duty amounting to Rs. 25,28,207/- (Rs. Twenty Five Lakhs Twenty Eight Thousands Two Hundred Seven only) should not be recovered under the provisions of Section 28(4) of the Customs Act, 1962 along with applicable interest under Section 28AA of the Customs Act, 1962;
- (ii) The goods valued at Rs. 83,05,623/- (Rupees Eighty Three Lakhs Five Thousands Six Hundred Twenty Three Only) should not be held liable for confiscation under Section 111(m) of the Customs Act, 1962
- (iii) Penalty should not be imposed under Section 112(a) of the Customs Act, 1962;
- (iv) Penalty should not be imposed under Section 114A of the Customs Act, 1962;

SUBMISSIONS OF THE NOTICEES

2. The noticee vide letter dated 02.07.2025 submitted as under;-

2.1 The noticee submitted that on the same issue of levy of ADD as highlighted in the impugned SCN, they had earlier received an SCN bearing SCN No. 2175/22-23/ADC/GrIIG/NS-I/CAC/JNCH dated 13.02.2023 for the exact same Bill Of Entry referred to in the Impugned SCN bearing B/E no. 3863797 dated 07.05.2021 for import of PTFE Thread Seal Tape under CTH 3920 9999.

2.2 The noticee further submitted that against the earlier SCN dated 13.02.2023, they had filed their reply dated 1st March 2023. That in reply dated 01.03.2023, they had submitted that they have already made the payment of the ADD in respect of the B/E No. 3863797 dated 7th

May, 2021 and the same was already intimated to the office vide letter dated 16th November, 2021. They enclosed copy of the payment challan dated 17th November, 2021 towards payment of ADD. They submitted that Dept passed an adjudication order dated 02.02.2024 bearing DIN 20240278NW0000318298.

2.3 In light of the above, it is clear that the said matter as per the impugned SCN has been already covered vide earlier SCN. In fact the earlier SCN has been adjudicated as well and matter is closed. Accordingly, the current impugned SCN dated 18.06.2025 is just duplication of the earlier SCN and causes undue hardships for the tax payer. The notice accordingly submitted that the current impugned SCN is not sustainable as it leads to duplication and accordingly the same is ought to be dropped.

3. RECORDS OF PERSONAL HEARING

3.1 Personal Hearing in the matter was held on 17.04.2026 and the personal hearing was attended by Mr. Saket Agarwal, Chartered Accountant. He submitted that duty in respect of the Bill of Entry under reference has already been duly paid and that a Show Cause Notice on the same grounds and pertaining to the very same Bill of Entry had been issued earlier. That since the Show Cause Notice raises identical allegations in respect of the same Bill of Entry, it was contended that continuation of the proceedings would result in duplicate assessment of a single import transaction. Accordingly, the present SCN is liable to be dropped.

4. DISCUSSION AND FINDINGS

4.1 I have carefully examined the impugned SCN, the case records, and the submissions made by the Noticee.

4.2 I find that it is alleged in the SCN that M/s. Pidilite Industries Limited imported "PTFE Thread Seal Tape" (M-Seal Brand) from China PR and cleared the same for home consumption vide Bill of Entry No. 3863797 dated 07.05.2021 under CTH 39209999, with a total assessable value of Rs. 83,05,623/- and total quantity of 12.826 MTS. As per Notification No. 25/2021-Customs (ADD) dated 26.04.2021, Anti-Dumping Duty (ADD) @ USD 2637 per MT was leviable on Polytetrafluoroethylene (PTFE) and its products, including PTFE Thread Seal Tape, originating in or exported from China PR. The SCN accordingly proposed demand of Anti Dumping Duty amounting to Rs. 25,28,207/- under Section 28(4) of the Customs Act, 1962 and also invoked confiscation and penal provisions.

4.3 The Noticee, in their written submissions, contended that the issue raised in the present Show Cause Notice is identical to that involved in the earlier SCN dated 13.02.2023 pertaining to the same Bill of Entry. It was submitted that the applicable Anti-Dumping Duty had already been discharged vide challan dated 17.11.2021, which was duly intimated to the Department vide letter dated 16.11.2021. The Noticee further submitted that the earlier SCN has already been adjudicated and the matter has attained finality.

4.4 The core issue for determination is whether a fresh SCN can be sustained on the same issue and same Bill of Entry, which has already been adjudicated earlier.

4.5 It is observed that the earlier SCN No. 2175/22- 23/ADC/GrIIG/NS-I/CAC/JNCH dated 13.02.2023, involving the same Bill of Entry No. 3863797 dated 07.05.2021 and the same

issue of levy of ADD, has been adjudicated vide Order-in-Original No. 1543/2023-24/ADC/Gr.IIG/NS1/CAC/JNCH dated 02.02.2024.

4.6 Once an issue has been adjudicated by a competent authority, the same attains finality unless challenged before an appellate forum. Re-initiation of proceedings on the same cause of action is not permissible.

4.6 In this regard, I find reliance placed on the judgment of the Hon'ble Supreme Court in *CCE vs Flock (India) Pvt. Ltd.*, wherein it was held that once an adjudication order has attained finality, the same issue cannot be reopened in subsequent proceedings.

4.7 I also find that the principle against multiplicity of proceedings has been consistently upheld by judicial forums, and repeated issuance of SCNs on identical facts has been held to be unsustainable.

4.8 In the present case, the impugned SCN is clearly based on the same set of facts, same import transaction, and same cause of action, which has already been adjudicated. Therefore, the present proceedings would amount to duplication and re-litigation of a concluded matter. Such duplication is contrary to the principles of finality, certainty, and judicial discipline, and cannot be sustained.

5. Accordingly, I hold that the present SCN dated 18.06.2025 is not legally maintainable. I therefore pass the following order:

ORDER

I hereby drop the proceedings initiated against M/s. Pidilite Industries Limited vide Show Cause Notice No. 314/2025 dated 18.06.2025. as the same would re-agitate an issue already adjudicated.

(यशोधन वनगे /Yashodhan Wanage)

प्रधान आयुक्त, सीमा शुल्क/ Pr. Commissioner of

Customs

एनएस-1, जेएनसीएच / NS-I, JNCH

To,

M/s. Pidilite Industries Limited (IEC:0388024208)
7th Floor Regent Chambers
Jamnalal Bajaj Marg, 208,

Nariman Point, Mumbai,
Maharashtra, 400021

Copy to:

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