

 <p>सत्यमेव जयते</p> <p>भारतसरकार</p>	 <p>भारतसरकार/ Government of India वित्तमंत्रालय / Ministry of Finance</p>	 <p>भारत 2023, INDIA</p> <p>समृद्धि कुटुम्बकम् ONE EARTH - ONE FAMILY - ONE FUTURE</p>
<p>सीमा-शुल्क प्रधान आयुक्त कार्यालय, न्हावाशेवा-I, मुंबई सीमा-शुल्क जोन-II</p> <p>जवाहरलाल नेहरू कस्टम हाउस, पोस्ट: शेवा, तालुका: उरण, जिला: रायगढ़, महाराष्ट्र-4007007</p> <p>OFFICE OF THE Pr. COMMISSIONER OF CUSTOMS, NS-I, MUMBAI CUSTOMS ZONE-II</p> <p>JAWAHAR LAL NEHRU CUSTOM HOUSE, POST: SHEVA, TALUKA: URAN,</p> <p>DIST. RAIGAD, MAHARASTRA-400707</p>		

F.No. CUS/APR/SCN/455/2026-Gr 2 and 2(A-B)

Date: 12.03.2026

SCN No. 2123/2025-26/DC/GR II(A-B)/NS-I/CAC/JNCH

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S/10-1961/2025-26/Adj/DC/Gr-2/NS-I/JNCH

SHOW CAUSE NOTICE UNDER SECTION 18 OF CUSTOMS ACT, 1962

Subject: Determination of Assessable Value of imports made by M/s. AFTON CHEMICAL INDIA PRIVATE LIMITED, HYDERABAD from M/s. AFTON CHEMICALS LTD., USA AND ASSOCIATED COMPANIES - Influence of Relationship on Pricing Pattern-Reg.

BRIEF FACTS AND SUBMISSIONS

Whereas imports made by M/s. Afton Chemical India Private Limited (IEC No. 0998008672) (hereinafter referred to as *the Importer*) having their registered office at Plot No.197, Phase II, Cherlapally, Hyderabad-Telangana-500 051 is a Private Limited Company who imports goods from M/s. AFTON CHEMICALS LTD., USA, UK, Singapore and China (hereinafter referred to (related fellow subsidiaries/associate companies/foreign companies/suppliers). Since then they are into the business of manufacturing and marketing of lubricants and metal working lubricants and they import raw materials such as HITEC 343 BULK, AH4848 BULK, HITEC 381,7050 ETC., from their related foreign suppliers and other fellow subsidiaries (hereinafter referred to as *the Suppliers*) were referred to Special Valuation Branch, Mumbai by the SVB, Chennai-III vide F.No. S50/51/2000-SVB dated 20.04.2020. The case was

registered with Special Valuation Branch Chennai-III under DOV registration No. DOV0003177 for determination of assessable value of goods.

2. Accordingly, a case was registered *vide* **DOV Regn. No. DOV0003177**. After completion of investigation, the SVB, Chennai, has forwarded its findings *vide* *Investigation Report No. 21/2020 dated 20.04.2020*.

3. Whereas, the SVB investigation has since been completed and an Investigation Report has been submitted recommending loading of the declared transaction value on account of the influence of relationship between you and the foreign supplier, along with other findings

2. SUMMARY OF INVESTIGATION REPORT

The SVB investigation revealed the following:

2.1 PROFILE OF THE IMPORTER

- **Entity Details:** M/s. Afton Chemical India Private Limited (formerly known as Polar Tech India (P) Ltd.) is a Private Limited Company with its registered office in Hyderabad.
- **Business Activities:** The company operates as a manufacturer-cum-trader, specializing in the production and marketing of lubricants and metal-working lubricants.
- **Manufacturing Process:** Their activities include the repacking and re-labelling of lubricant additives, which are then sold to customers in India for industrial use.

2.2. Relationship with Foreign Suppliers

- **Related Parties:** The importer procures raw materials (such as Lube Additives under the brand "HITEC") from fellow subsidiaries and associate companies, including M/s. Afton Chemicals Ltd. located in the USA, UK, Singapore, and China.
- **Shareholding Pattern:** The Indian company is a wholly-owned subsidiary of M/s. Afton Chemical Ltd., USA. Specifically, M/s. Polar Tech Additive Inc., UK, holds 99.99% of the shares, while M/s. Afton Chemical Ltd., UK, holds the remaining 1%.
- **Legal Status:** Under Rule 2(2)(iv) of the Customs Valuation Rules (CVR), 2007, the importer and the foreign suppliers are officially recognized as "related".

2.3. Pricing and Valuation Methodology

- **Basis of Price:** The invoice prices are determined based on an "International Price List" provided by the suppliers.
- **Arm's Length Transaction:** The importer submitted that prices are

settled on an "Arm's Length" basis using the Transaction Net Margin Method.

- **Exclusivity:** The imported products are customized and supplied exclusively to the importer in India; no other unrelated parties in India import these specific items from the related suppliers.
- **SVB Observation:** A comparison between the declared unit prices and the International Price List (for items like HITEC 388, 343, and 8707M) showed no discrepancies, suggesting that the relationship did not influence the transaction value.

2.4. Royalty and License Fee Submissions

- **Historical Context:** Previous orders (from 2013 and 2016) required the addition of royalty and technical support payments to the transaction value.
- **Brand "TOPSEAL":** The importer entered into a manufacturing agreement in 2008 with M/s. F&B GmbH, Germany, for the brand "TOPSEAL," requiring a royalty payment of Rs. 12 per kg on sales.
- **Payment Discontinuation:** The importer claimed that production and royalty payments ceased after December 26, 2013.
- **Financial Scrutiny:** Upon perusal of Audited Financial Statements, it was discovered that royalty payments were indeed made during F.Y. 2013-14 (Rs. 1,92,960/-) and F.Y. 2014-15 (Rs. 1,58,400/-). These amounts were inclusive of TDS

2.5 SUBMISSION BY THE IMPORTER:

The importer, M/s. Afton Chemical India Private Limited, provided the following submissions regarding their business operations, relationship with suppliers, and valuation of imported goods:

- **Company Profile and Operations:** The importer is a Private Limited Company acting as a manufacturer-cum-trader. Their manufacturing activities involve the repacking and re-labelling of lubricants at their Hyderabad plant.
- **Nature of Transactions:** All imported items are exclusively supplied by the foreign sellers to the importer in India. These imports are conducted on an "order to order" basis rather than "stock and sale".
- **Relationship and Suppliers:** The importer is a wholly-owned subsidiary of M/s. Afton Chemical Ltd., USA. They import raw materials such as lubricant additives (e.g., HITEC 343 BULK, AH4848 BULK) from related fellow subsidiaries and associate companies in the USA, UK, Singapore, and China.
- **Pricing Methodology:** The basis for arriving at the invoice price is a "Price

List". The importer confirmed that these prices are settled at "Arm's Length" using the Transaction Net Margin Method.

- **Declaration on Costs and Commissions:** The importer stated they do not receive any agency or overriding commissions. Furthermore, they do not incur expenses for advertising, propaganda, or sales promotion on behalf of the foreign supplier.
- **Intellectual Property and Trademarks:** The foreign supplier has granted the importer a non-exclusive license to use trademarks and logos within their sales area as per their Sales Agreement. However, the importer initially claimed that the imported products are not sold under a trademark, design, or patent owned or controlled by the seller.
- **Royalty Payments:** Regarding the brand "TOPSEAL," the importer entered into a manufacturing agreement with M/s. F&B GmbH, Germany, in 2008, which required a royalty payment of Rs. 12 per kg. The importer submitted that they discontinued production and sale of these products after December 26, 2013, and therefore no royalty was paid from the 2014-2015 financial year onwards.

3. OBSERVATIONS MADE BY THE SVB, CHENNAI-III

Based on the investigation into the transactions of M/s. Afton Chemical India Private Limited, the following observations were recorded:

- **Analysis of Relationship:** It was observed that the Importer is a wholly-owned subsidiary of the foreign entity. Specifically, **M/s. Polar Tech Additive Inc. U.K.** holds **99.99%** shares and M/s. Afton Chemical Ltd., UK holds **1%** shares of the Indian Company. Therefore, the parties are "related" under **Rule 2(2)(iv)** of the Customs Valuation Rules (CVR), 2007.
- **Methodology of Valuation:** The SVB observed that the "International Price List" is the primary basis for the invoice prices. Since the imported goods (Lube Additives) are customized and supplied exclusively to the Importer in India, no third-party import data for identical or similar goods was available in the Electronic Data Warehouse (EDW) for comparison.
- **Verification of Arm's Length Pricing:** Upon comparing the International Price List of the foreign suppliers with the actual values declared in the Bills of Entry (for products such as **HITEC 388, 343, 8707M, 152, 521, and 9325G**), the SVB found that the prices were identical. Consequently, it was observed that the relationship did not appear to influence the transaction value.
- **Findings on Royalty Payments:** Although the Importer claimed to have discontinued royalty payments after December 2013, a scrutiny of the **Audited Financial Statements** revealed a different fact. The SVB observed that payments toward royalty were reflected in the Balance Sheets for **F.Y. 2013-14 (Rs. 1,92,960/-)** and **F.Y. 2014-15 (Rs.**

1,58,400/-).

- **Inclusion under Rule 10:** It was observed that these royalty payments, being inclusive of TDS and related to the manufacturing agreement for the brand "**TOPSEAL**," are mandatory additions to the assessable value under **Rule 10(1)(c)** of the CVR, 2007

4. RELATIONSHIP:

Based on the investigation and the documents submitted by the importer, the relationship between the parties is defined as follows:

- **Corporate Structure:** The Importer, M/s. Afton Chemical India Private Limited, is a wholly-owned subsidiary of M/s. Afton Chemical Ltd., USA.
- **Shareholding Pattern:** The foreign supplier, M/s. Polar Tech Additive Inc., UK, holds **99.99%** of the shares, while M/s. Afton Chemical Ltd., UK, holds the remaining **1%** shares of the Indian Company.
- **Related Party Status:** Given the shareholding and control structure, the Indian Company and the Foreign Suppliers (including those in the USA, UK, Singapore, and China) are considered "**related**" in terms of **Rule 2(2)(iv)** of the Customs Valuation (Determination of Value of Imported Goods) Rules, 2007.
- **Previous Findings:** This related status has been consistently held in prior departmental proceedings, including Order-in-Original No. 79/2001 and subsequent renewal orders.
- **Scope of Related Suppliers:** The relationship extends to M/s. Afton Chemicals Ltd. and its associated companies/fellow subsidiaries across multiple global locations.

5. PRICING/VALUATION:

The assessment of the pricing and valuation of goods imported by the Importer from its related suppliers is based on the following findings:

- **Basis of Invoice Value:** The Importer stated that the "Price List" of the foreign supplier serves as the basis for the invoice price.
- **Arm's Length Declaration:** The Indian company submitted that the price is settled using the "Arm's Length" price method of Transaction Net Margin Method.
- **Comparison with International Price List:** Since no data for identical or similar goods from the same country of origin could be retrieved from the Electronic Data Warehouse (EDW) for comparison, the SVB compared the

declared values with the foreign supplier's International Price List.

- **Verification Table:** The following comparison was conducted for key items:

S.No.	Item Description	supplier details	B/E No. and date	Unit Price declared	Unit Price as per International Price List
1	388 HITEC BULK	M/s Afton Chemical Corporation, USA	4294512/30.07.2019	329.4	329.4
2	343 HITEC BULK	M/s Afton Chemical Corporation, USA	7615113/13.08.2018	270.66	270.66
3	8707M HITEC DRUM	M/s Afton Chemical Corporation, UK	3306238/20.05.2019	289.44	289.44
4	152 HITEC DRUM	M/s Afton Chemical Corporation, UK	2887181/17.08.2017	225	225
5	521 HITEC DRUM	M/s Afton Chemical Corporation, UK	6562995/31.09.2016	245.134	245.134
6	HITEC 9325G BULK	M/s Afton Chemical Asia Pte Ltd. Singapore	4164791/27.11.2017	210	210

- **Influence of Relationship:** Based on the above comparison, it was observed that the Importer adopts the prices contained in the International Price List. These prices appear to be at arm's length, indicating that the relationship between the buyer and seller has not influenced the transaction value.
- **Acceptance of Value:** In the absence of evidence denoting price influence

due to the relationship, the declared value of the imports is found acceptable under **Rule 3(3)(a)** of the Customs Valuation Rules, 2007

6. NIDB: In the valuation of imports by M/s. Afton Chemical India Private Limited, the use of contemporaneous import data was explored to verify the declared transaction values.

- **Data Retrieval Attempt:** To ascertain if the relationship influenced the price, an attempt was made to obtain data for identical or similar goods from the **EDW (Electronic Data Warehouse)**.
- **Availability of Data:** The investigation revealed that no contemporaneous data for identical or similar goods from the same country of origin was available in the EDW for comparison.
- **Customized Nature of Goods:** It was observed that the foreign related suppliers do not supply these specific identical or similar goods to other unrelated Indian companies, as the products are customized for the Importer.
- **Alternative Comparison:** In the absence of third-party NIDB/EDW data, the SVB compared the declared unit prices in the Bills of Entry directly against the **International Price List** provided by the foreign suppliers.
- **Findings:** The comparison showed that the prices adopted by the Importer were in strict alignment with the International Price List.
- **Conclusion on Price Influence:** Since the declared values matched the global list prices and no higher-priced contemporaneous imports were found in the database, it was concluded that the relationship did not influence the transaction value

7 FINDINGS ON VALUATION:

Based on the investigation and the records provided by the importer, the following findings have been established regarding the valuation of the imported goods:

- **Relationship Influence:** As per declaration of importer and annual reports submitted, M/s Afton Chemical India Pvt. Ltd., India is a wholly Owned Subsidiary of M/s. Afton Chemical Ltd., USA. As per shareholding pattern, the foreign supplier M/s. Polar Tech Additive Inc. U.K. holds 99.99% shares and M/s.Afton Chemical Ltd., UK holds 1% shares of the Indian Company. Therefore, the Indian Company and the Foreign Suppliers are related under Rule 2 (2) (iv) of Custom Valuation Rules, 2007..
- **Comparison with Price List:** In the absence of third-party import data for

identical or similar goods in the EDW (Electronic Data Warehouse), the declared unit prices were compared with the foreign supplier's International Price List.

- **Price Consistency:** The comparison demonstrated that the importer is adopting prices strictly contained in the International Price List. For example:
 - **HITEC 388 BULK:** Declared at 329.40, matching the International Price List.
 - **HITEC 343 BULK:** Declared at 270.66, matching the International Price List.
 - **HITEC 8707M DRUM:** Declared at 289.44, matching the International Price List.
- **Arm's Length Basis:** The prices appear to be at arm's length, and the declared value in respect of the imports can be accepted under Rule 3(3)(a) of the Customs Valuation Rules, 2007.

For the sake of brevity the provisions of Rule 3(3) of CVR, 2007 are reproduced below:

" Rule 3 of Customs Valuation Rules, 2007 for Determination of the method of valuation.-

(3) (a) Where the buyer and seller are related, the transaction value shall be accepted provided that the examination of the circumstances of the sale of the imported goods indicate that the relationship did not influence the price.

(b) In a sale between related persons, the transaction value shall be accepted, whenever the importer demonstrates that the declared value of the goods being valued, closely approximates to one of the following values ascertained at or about the same time.

(i) the transaction value of identical goods, or of similar goods, in sales to unrelated buyers in India;

(ii) the deductive value for identical goods or similar goods;

(iii) the computed value for identical goods or similar goods:

Provided that in applying the values used for comparison, due account shall be taken of demonstrated difference in commercial levels, quantity levels, adjustments in accordance with the provisions of rule 10 and cost incurred by the seller in sales in which he and the buyer are not related;"

- **Royalty Additions:** While the transaction value is accepted, scrutiny of

the Audited Financial Statements (Balance Sheets) revealed that royalty payments were made for the financial years 2013-14 and 2014-15.

- **Rule 10(1)(c) Compliance:** These royalty payments, amounting to **Rs. 1,92,960/-** for 2013-14 and Rs. 1,58,400/- for 2014-15 (inclusive of TDS), must be added to the transaction value under Rule 10(1)(c) of the CVR, 2007.
- **Provisional Assessment Finalization:** All pending provisional assessments are to be finalized by adjusting the invoice value in accordance with the aforementioned Rule 10 additions

8. FINDINGS ON ADDITION:

Based on the investigation and the scrutiny of the financial records provided by the importer, the findings regarding additions to the transaction value are as follows:

- **Rule 10(1) Applicability:** It must be determined if payments made by the buyer to the foreign company are addable to the price actually paid or payable for the imported goods under **Rule 10(1) of CVR, 2007**.
- **Historical Precedent (TDS Inclusion):** In previous proceedings (Order-in-Original No. 21000/2013 dated 03.06.2013), the department held that royalty and technical support payments should be added to the transaction value after deduction of TDS of 20%. A subsequent Denovo order (No. 44627/2016 dated 05.02.2016) clarified that these additions must be **inclusive of TDS**, as the tax portion is part of the supplier's income.
- **The "TOPSEAL" Agreement:** The importer entered into a manufacturing agreement in 2008 with M/s. F&B GmbH, Germany, for the brand "**TOPSEAL**". This agreement required a royalty payment of Rs. 12 per kg on the sale quantity.
- **Verification of Importer's Claims:** The importer claimed that production and royalty payments ceased after **26.12.2013**. However, a perusal of the **Audited Financial Statements** for the periods 2013-14 and 2014-15 contradicted this claim.
- **Confirmed Royalty Payments:** The Balance Sheets reflected actual royalty payments as follows:
 - **F.Y. 2013-14:** Rs. 1,92,960/-.
 - **F.Y. 2014-15:** Rs. 1,58,400/-.
- **Absence of Later Payments:** No royalty payments were reflected in the Balance Sheets for the financial years from 2015-16 through 2018-19.
- **Mandatory Addition:** Consequently, the entire royalty/license fee (inclusive of TDS) paid for 2013-14 and 2014-15 is required to be added to the transaction value under **Rule 10(1)(c) of the Customs Valuation**

Rules, 2007**9. CONCLUSION BY THE SVB, CHENNAI-III**

Based on the analysis of information provided by the importer and the scrutiny of relevant financial records, the following facts emerge:

- **Relationship between the Importer and the Foreign Supplier:**
 - The Indian company, **M/s. Afton Chemical India Private Limited, Hyderabad**, is related to M/s. Afton Chemicals Ltd. (USA, UK, Singapore, and China).
 - This relationship is defined under **Rule 2(2)(iv)** of the Customs Valuation (Determination of Value of Imported Goods) Rules (CVR), 2007.
- **Acceptance or Rejection of Transactional Value:**
 - The transaction value of the imported goods is found acceptable.
 - This acceptance is granted under **Rule 3(3)(a)** of CVR, 2007, as no evidence of influence on the transaction value was found based on the documents submitted.
- **Payments Other Than Invoice Values (Additions):**
 - Additions must be made to the transaction value for specific financial periods.
 - The entire royalty/license fee (inclusive of TDS paid) amounting to **Rs. 1,92,960/-** for 2013-14 and Rs. 1,58,400/- for 2014-15 shall be added.
 - These additions are mandated under **Rule 10(1)(c)** of the CVR, 2007.

10. Legal Provisions Attracted

- **Section 14 of the Customs Act, 1962 –**

Valuation of goods.

.....(1)For the purposes of the Customs Tariff Act, 1975 §1 of 1975), or any other law for the time being in force, the value of the imported goods and export goods shall be the transaction value of such goods, that is to say, the price actually paid or payable for the goods when sold for export to India for delivery at the time and place of importation, or

as the case may be, for export from India for delivery at the time and place of exportation, where the buyer and seller of the goods are not related and price is the sole consideration for the sale subject to such other conditions as may be specified in the rules made in this behalf:

Provided that such transaction value in the case of imported goods shall include, in addition to the price as aforesaid, any amount paid or payable for costs and services, including commissions and brokerage, engineering, design work, royalties and licence fees, costs of transportation to the place of importation, insurance, loading, unloading and handling charges to the extent and in the manner specified in the rules made in this behalf:.....

• **Rule 12 of CVR, 2007 -**

12. Rejection of declared value. -

(1) When the proper officer has reason to doubt the truth or accuracy of the value declared in relation to any imported goods, he may ask the importer of such goods to furnish further information including documents or other evidence and if, after receiving such further information, or in the absence of a response of such importer, the proper officer still has reasonable doubt about the truth or accuracy of the value so declared, it shall be deemed that the transaction value of such imported goods cannot be determined under the provisions of sub-rule (1) of rule 3.

(2) At the request of an importer, the proper officer, shall intimate the importer in writing the grounds for doubting the truth or accuracy of the value declared in relation to goods imported by such importer and provide a reasonable opportunity of being heard, before taking a final decision under sub-rule (1).

Explanation.-(1) For the removal of doubts, it is hereby declared that:-

(i) This rule by itself does not provide a method for determination of value, it provides a mechanism and procedure for rejection of declared value in cases where there is reasonable doubt that the declared value does not represent the transaction value; where the declared value is rejected, the value shall be determined by proceeding sequentially in accordance with rules 4 to 9.

(ii) The declared value shall be accepted where the proper officer is satisfied about the truth and accuracy of the declared value after the said enquiry in consultation with the importers.

(iii) The proper officer shall have the powers to raise doubts on the truth or

accuracy of the declared value based on certain reasons which may include –

(a) the significantly higher value at which identical or similar goods imported at or about the same time in comparable quantities in a comparable commercial transaction were assessed;

(b) the sale involves an abnormal discount or abnormal reduction from the ordinary competitive price;

(c) the sale involves special discounts limited to exclusive agents;

(d) the misdeclaration of goods in parameters such as description, quality, quantity, country of origin, year of manufacture or production;

(e) the non declaration of parameters such as brand, grade, specifications that have relevance to value;

(f) the fraudulent or manipulated documents

• **Rule 4 of CVR, 2007 –**

Transaction value of identical goods. –

(1)(a) Subject to the provisions of rule 3, the value of imported goods shall be the transaction value of identical goods sold for export to India and imported at or about the same time as the goods being valued;

Provided that such transaction value shall not be the value of the goods provisionally assessed under section 18 of the Customs Act, 1962.

(b) In applying this rule, the transaction value of identical goods in a sale at the same commercial level and in substantially the same quantity as the goods being valued shall be used to determine the value of imported goods.

(c) Where no sale referred to in clause (b) of sub-rule (1), is found, the transaction value of identical goods sold at a different commercial level or in different quantities or both, adjusted to take account of the difference attributable to commercial level or to the quantity or both, shall be used, provided that such adjustments shall be made on the basis of demonstrated evidence which clearly establishes the reasonableness and accuracy of the adjustments, whether such adjustment leads to an increase or decrease in the value.

(2) Where the costs and charges referred to in sub-rule (2) of rule 10 of these rules are included in the transaction value of identical goods, an adjustment shall be made, if there are significant differences in such costs and charges between the goods being valued and the identical goods in

question arising from differences in distances and means of transport.

(3) In applying this rule, if more than one transaction value of identical goods is found, the lowest such value shall be used to determine the value of imported goods.

11. Whereas, the provisional assessments of the Bill of Entries are now required to be finalized in terms of Section 18(2) of the Customs Act, 1962. In light of the findings contained in the SVB Report, it appears that the B/E's can be finalised the provisional assessment without adjusting the invoice value in accordance with the aforementioned Rule 10 additions, which would result in differential duty liability.

12. Therefore, importer M/s. Afton Chemical India Private Limited, are hereby called upon to SHOW CAUSE as to why:

a) The entire royalty/licence fee of Rs.1,92,960/-(inclusive of TDS paid) for 2013-14 and Rs.1,58,400/(inclusive of TDS paid) for 2014-15 should not be added to the transaction value under Rule 10(1)(c) of the Customs Valuation Rules, 2007.

b) The import of the Goods from the related overseas suppliers should not be assessed at invoice value adjusted in accordance with Rule 10 of the Customs Valuation (Determination of valuation of Imported Goods) Rules, 2007 read with section 14 (1) of the Customs Act, 1962

c) The resultant differential duty should not be **demand and recovered** under Section 18(2) of the Customs Act, 1962.

d) **Interest** should not be demanded under Section 18(3).

13. Any representation verbal or in writing against this notice with necessary documentary evidence about the correctness of their stand should be made to the **Deputy Commissioner of Customs, Group II, II(A-B), N.S-I, JNCH, Nhava-Sheva, Taluka-Uran, District-Raigad, Maharashtra-400707.**

14. You are further called upon to submit your written reply within 30 days of receipt of this notice, failing which it shall be presumed that you have no submissions to make and case will be decided on the basis of evidence on record. You may also avail the opportunity of personal hearing before the undersigned prior to finalisation, if you so desire, in terms of Section 122A of the Customs Act, 1962.

15. This Show Cause Notice is issued without prejudice to any other action that may be taken against the aforesaid notice or any other person/party connected with the case under the Customs Act, 1962 or any other law for the

time being in force in India. The department reserves the right to amend, modify or supplement this notice at any time prior to the adjudication of the case.

**Digitally signed by
Likhita Vijay Umare
Date: 12-03-2026
11:10:25**

Dy. Commissioner of Customs,
Gr. 2 (A-B), JNCH

To,

M/s. AFTON CHEMICAL INDIA PRIVATE LIMITED

Plot No. 197, Phase II, Cherlapally,

Hyderabad, Telangana - 500051

Copy to:-

1. Dy/Asst Commissioner, SVB, O/o the Principal Commissioner of Customs, Chennai-III
2. Dy. Commissioner of Customs, CAC, JNCH
3. The Dy. Commissioner of Customs, EDI, JNCH
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