



सत्यमेव जयते

आयुक्त,सीमाशुल्क (एनएस- V) कार्यालय,
OFFICE OF THE COMMISSIONER OF CUSTOMS (NS- V),
जवाहरलालनेहरूसीमाशुल्कभवन, न्हावाशेवा,
JAWAHARLAL NEHRU CUSTOM HOUSE, NHAVA SHEVA,
तालुका- उरण, जिला- रायगढ़, महाराष्ट्र- ४००७०७.
TALUKA- URAN, DISTRICT- RAIGAD, MAHARASHTRA -
400 707.



F. No. S/26-Misc-694/2024-25/Gr. VA JNCH

Date: 8/12/2025

Show Cause Notice No. ¹⁶³⁷ /2025-26/AC/Gr. VA/CAC/JNCH

S/10- ¹⁴³⁹ /2025-26/Adj/AC/Gr. VA/NS-V/CAC/JNCH

DIN No. ~~20951278NX0000~~

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SHOW CAUSE NOTICE ISSUED UNDER SECTION 28(4) OF THE CUSTOMS ACT, 1962

M/s SAIMAA Technologies LLP., (IEC- 0316901920) (herein after referred as 'importer') having address as Building No. A4 Gala No. 11 Bhagwan Sheth Estate Mouje Purna Bhiwandi, Thane, 421302 had imported goods having description as "Printed Circuit Boards (PCB)" (herein after referred as 'subject goods') under Customs Tariff Heading (CTH) 85340000 of Chapter 85 of the First Schedule to the Customs Tariff Act, 1975.

2. During the scrutiny of the Bills of Entry as detailed in Annexure-A, it was observed that, the importer classified the subject goods under CTH 85340000 and the same were originating in or exported from the People's Republic of China and Hong Kong, and imported into India were subjected to anti-dumping duty as per Notification No. 03/2024-Customs (ADD) dated 14.03.2024. The said anti-dumping duty is levied as a percentage of the Cost, Insurance and Freight (CIF) value, as detailed in the notification. For ease of reference, the notification is reproduced below:

Seeks to impose Anti dumping duty on Printed Circuit Boards (PCB) originating in or exported from China PR and Hong Kong and imported into India-

G.S.R. 197(E).-Whereas in the matter of 'Printed Circuit Boards (PCB)' (hereinafter referred to as the subject goods) falling under tariff heading 8534 0000 of the First Schedule to the Customs Tariff Act, 1975 (51 of 1975) (hereinafter referred to as the Customs Tariff Act), originating in, or exported from China PR and Hong Kong (hereinafter referred to as the subject countries), and imported into India, the designated authority in its final findings, *vide notification No. 6/16/2022-DGTR dated 29th December 2023*, published in the Gazette of India, Extraordinary, Part I, Section 1, dated the 29th December, 2023, has *inter alia*, come to the conclusion that-

- (i) the subject goods have been exported to India from the subject countries below normal values;
- (ii) the domestic industry has suffered material injury on account of subject imports from subject countries;
- (iii) the material injury has been caused by the dumped imports of subject goods from the subject countries,

and has recommended imposition of an anti-dumping duty on the imports of subject goods, originating in, or exported from the subject countries and imported into India, in order to remove injury to the domestic industry.

Now, therefore, 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 Antidumping 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 sub heading or tariff item of the First Schedule to the Customs Tariff Act as specified in the corresponding entries in column (2), originating in the countries as specified in the corresponding entries in column (4), exported from the countries as specified in the corresponding entries in column (5), produced by the producers as specified in the corresponding entries in column (6), and imported into

India, an anti-dumping duty as a percentage of the CIF value of the subject goods as specified in the corresponding entries in column (7), of the said Table, namely:-

TABLE

Sl. No.	Sub Heading or Tariff Item	Description of Goods	Country of Origin	Country of Export	Producer	Duty as % of CIF
(1)	(2)	(3)	(4)	(5)	(6)	(7)
1	85340000	Printed Circuit Boards (PCBs)*	China PR	Any country including China PR	Ji'an Shengyi Electronics Co., Ltd. Shengyi Electronics Co., Ltd.	Nil
2	-do-	-do-	China PR	Any country including China PR	WUS Printed Circuit KEPZ (Kunshan) Co., Ltd. WUS Printed Circuit (Kunshan) Co. Ltd. WUS Printed Circuit (Huangshi) Co., Ltd	Nil
3	-do-	-do-	China PR	Any country including China PR	Jiangxi Xusheng Electronics Co., Ltd	Nil
4	-do-	-do-	China PR	Any country including China PR	Jiangmen Suntak Circuit Technology Co., Ltd. Shenzhen Suntak Multilayer PCB Co., Ltd. Dalian Suntak Electronics Co., Ltd. Dalian Suntak Circuit Co., Ltd Zhuhai Suntak Circuit Technology Co., Ltd.	Nil
5	-do-	-do-	China PR	Any country including China PR	Shenzhen Kinwong Electronic Co., Ltd. Jiangxi Kinwong Precision Circuit Co., Ltd. Kinwong Electronic Technology (Longchuan) Co., Ltd. Kinwong Electronic Technology (Zhuhai) Co., Ltd.	14.78%
6	-do-	-do-	China PR	Any country including China PR	Kin Yip Technology Electronics (Huizhou) Co., Ltd.	75.72%
7	-do-	-do-	China PR	Any country including China PR	Shennan Circuits Co., Ltd. Nantong Shennan Circuits Co., Ltd. WuXi Shennan Circuits Co, Ltd.	Nil
8	-do-	-do-	China PR	Any country including China PR	Kalex Multi-Layer Circuit Board (Zhongshan) Ltd. Merix Printed Circuits Technology Limited Guangzhou Termbray Electronics Technology Co., Ltd. Dongguan Meadville Circuits Co., Ltd.	Nil
9	-do-	-do-	China PR	Any country including China PR	Jiangxi Longhai Circuit Technology Co., Ltd.	8.23%
10	-do-	-do-	China PR	Any country including China PR	Shenzhen Xinweisai Electronics Co., Ltd.	14.06%
11	-do-	-do-	China PR	Any country including China PR	Kai Ping Elec & Eltek Company Limited Kai Ping Elec & Eltek No.3 Company Limited	Nil
12	-do-	-do-	China PR	Any country including China PR	Sunshine Global Circuits Co., Ltd. Jiu Jiang Sunshine Circuits Technology Co., Ltd.	Nil
13	-do-	-do-	China PR	Any country including China PR	Inno Circuits Limited	10.14%
14	-do-	-do-	China PR	Any country including China PR	Any, Other than S. No. 1 to 13	30%
15	-do-	-do-	Any country other than China PR and Hong Kong	China PR	Any	30%
16	-do-	-do-	Hong Kong	Any country including Hong Kong	Any	30%
17	-do-	-do-	Any country other than China PR and Hong Kong	Hong Kong	Any	30%

* The following PCBs are excluded from the scope of the product under consideration: -

i. PCBs with more than 6 layers

ii. PCBs for use in mobile phone applications

iii. Populated printed circuit boards of all sizes

iv. PCBs with embedded copper coin PCBs with embedded copper coin are those PCBs where a metal block is embedded in the middle of the boards. PCBs with embedded copper coin are mainly used for high powered devices requiring high heat dissipation such as base station amplifier products.

v. Inlay PCB Inlay PCBs are those where copper, aluminium or other material is inlaid or pressed into the printed circuit board and serves to dissipate the heat of an electronic component through the printed circuit board to a bottom side heat sink. The heat-emitting component (heat source) can be connected directly to the metal inlay. Inlay PCBs are mainly used for high-frequency and high-speed products.

vi. Plated Over Filled Via (POFV) PCB or Via-in-Pad PCB POFV products are designed to save space by putting the conductive holes into the SMD (Surface Mounted Components) pads to be soldered. In order to avoid subsequent soldering paste flowing into the holes and causing false soldering, the holes need to be filled with resin in advance. Afterwards, the surface is plated flat so that the surface of the pads with holes is smooth and does not affect the soldering. In POFV PCBs, the surface is plated with copper. POFV PCBs are mainly used in products with high reliability requirements like wireless base station products, switches, and routers.

vii. High Density Interconnect (HDI) PCB

HDI PCB are those wherein holes are drilled through laser technology with holes size of $\leq 0.1\text{mm}$. Drilling such small holes needs laser drilling. This is a technology with high processing severity. HDI PCBs are mainly used for high-density products like mobile phones, switches, and servers.

viii. Rigid-flex PCBs

Rigid-flex PCBs are the combination of flexible circuit boards and rigid circuit boards. Rigid-flex PCBs accommodate the good properties of both flexible boards and rigid boards. Rigid-flex products are mainly used in mobile phones, automobiles, industrial control and other applications where there is limited space for electronic parts installation.

ix. Packaging substrates / IC packaging

Packaging substrates or Integrated circuit (IC) substrate is a baseboard used for packaging of bare integrated circuit (semi-conductor) chips. They play a crucial role in connecting the PCB to the semiconductor chip. IC Substrate serves to capture the semiconductor chip, routing to link the chip with the PCB, and safeguard, support, and reinforce the IC chip, thereby giving it a thermal dissipation tunnel.

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

Explanation. - For the purposes of this notification, rate of exchange applicable for the purposes of calculation of such anti-dumping duty shall be the rate which is specified in the notification of the Government of India, Ministry of Finance (Department of Revenue), issued from time to time, in exercise of the powers conferred by section 14 of the Customs Act, 1962 (52 of 1962), and the relevant date for the determination of the rate of exchange shall be the date of presentation of the bill of entry under section 46 of the said Act.

3. From the table above, it is evident that the goods originating in or exported from the People's Republic of China and Hong Kong attracts Anti Dumping Duty. During perusal of the Annexure-A it was observed that the goods having description as PCB and originating in or exported from the People's Republic of China and Hong Kong. Therefore, it appears that the subject goods as detailed in Annexure-A attracts Anti Dumping Duty vide Notification No. 03/2024-Customs (ADD) dated 14.03.2024.

4. The total assessable value of the BE items so imported is **Rs. 1,04,543/-** and it appears that a short levy of duty amounting to **Rs. 31,363/-** (as detailed in Annexure-'A') is recoverable from the Importer along with applicable interest and penalty.

5. In view of the above, a Consultative letter dated 16.09.2025 was issued to importer to clarify the issue raised by the department and if agreed to the observation/finding of the department, the importer was advised to pay the differential duty along-with applicable interest and penalty. The party has paid the anti dumping duty along with the interest i.e **Rs. 39470** vide **Challan No. 9795128786** dated **16.09.2025**.

6. Relevant legal provisions applicable in instant case are reproduced below for ease of reference:

6.1 Section 17 – Assessment of duty:

(i) *'An importer entering any imported goods under section 46, or an exporter entering any export goods under section 50, shall, save as otherwise provided in section 85, self-assess the duty, if any, leviable on such goods.'*

6.2 Section 28 - Recovery of 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.

(5) *Where any 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 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.'*

6.3 Section 46 - Entry of goods on importation:

(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.'*

6.4 Section 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 77³ [in respect thereof, or in the case of goods under trans-shipment, with the declaration for trans-shipment referred to in the proviso to sub-section (1) of section 54;*

(o) *any goods exempted, subject to any condition, from duty or any prohibition in respect of the import thereof under this Act or any other law for the time being in force, in respect of which the condition is not observed unless the non-observance of the condition was sanctioned by the proper officer*

6.5 Section 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.'

6.6 Section 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.

7. 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, 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

8. Therefore, in view of the above facts, it appears that the importer has deliberately not paid the duty by willful mis-declaration as it was his duty to declare correct applicable rate of duty in the entry made under Section 46 of the Customs Act, 1962, and thereby has attempted to take undue benefit amounting to **Rs. 31,363/-** (as detailed in Annexure -'A'). Therefore, the differential 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, along with applicable interest at the applicable rate under section 28AA of the Customs Act, 1962 and for their acts of omission/commission.

9. As the importer has failed to comply with the provision of the Customs Act as mentioned above therefore, it appears that the impugned goods are liable for confiscation under Section 111(m) and/or 111(o) of the Customs Act, 1962 and for the same reason importer rendered himself liable for penal action under Section 112(a) and/or 114A of the Customs Act. 1962.

10. Now, therefore, in exercise of powers conferred upon in Section 28(4) and Section 124 of the Customs Act, importer M/s SAIMAA Technologies LLP.(IEC- 0316901920) is hereby called upon to show cause to the **Assistant Commissioner of Customs, Gr.VA, JNCH, Nhava- Sheva, Distt. Raigad, Maharashtra- 400707** within 30 days of the receipt of this notice as to why:

- (i) Differential/short paid anti dumping duty amounting to **Rs. 31,363/- (Thirty One Thousand Three Hundred Sixty Three Only)** for the subject goods imported vide Bills of Entry as detailed in Annexure-A, should not be demanded and recovered under Section 28(4) of the Custom Act,

1962.

- (ii) Interest on delayed payment of Custom Duty as mentioned above should not be recovered from the importer under Section 28AA of the Customs Act, 1962.
- (iii) The said subject goods imported vide Bills of Entry as detailed in Annexure-A, having assessable value of **Rs. 1,04,543/- (Rs. One Lakh Four Thousand Five Hundred Forty Three Only)** should not be held liable for confiscation under Section 111(m) of the Customs Act, 1962 for various contravention as mentioned above.
- (iv) Penalty should not be imposed on them under Section 112(a) of the Customs Act, 1962 for short levy of duty.
- (v) Penalty should not be imposed under Section 114A of Customs Act, 1962 for short levy of duty.

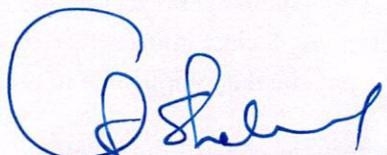
11. It is also advised that the importer may avail the benefit of reduced penalty @15% of duty and interest so specified in this notice in terms of Section 28(5) of the Customs Act, 1962 by payment of duty and interest within 30 days of receipt of this notice, failing which importer may be subject to higher penalty equal to the duty and interest so determined.

12. The written explanation/reply should be filed by the noticee to the **Assistant Commissioner of Customs, Group VA, JNCH, Nhava-Sheva, Tal.- Uran, Distt. Raigad, Maharashtra-400707** within 30 days from the date of this notice. They are further required to intimate in their written reply whether they wish to be heard in person before the case is adjudicated.

13. If no cause is shown against the action proposed to be taken or the importer and CHA does not appear before the adjudicating authority when the case is posted for hearing, the case will be decided ex-parte on merits.

14. The department reserves its right to amend, modify or supplement this notice at any point of time prior to the adjudication of the case.

15. This present show cause notice is issued without prejudice to any other action that may be taken against the notice or any other firm(s) or person(s) under the provisions of the Customs Act, 1962 or any other law for the time being in force in the Union of India.


(G.V.S.S. Sharma)

Assistant Commissioner of Customs
GR.VA, NS-V, NHAVA SHEVA, JNCH

M/s SAIMAA Technologies LLP. (IEC- 0316901920)

Building No. A4 Gala No. 11
Bhagwan Sheth Estate Mouje Purna Bhiwandi, Thane, 421302

Copy to:

1. The Asst./Dy. Commissioner of Customs CAC (for information)
2. The Dy. Commissioner of Customs, Audit, JNCH
3. Notice Board (CHS Section for Display).
4. Office.

Annexure-A

Sl No.	BE NO	BE Date	Inward Date	Type	AG	Supplier Name	Importer Name	Country of Origin	Country of Consignment	Item Description	INV No	Item No	CTH	Qty	UQC	Unit Price	Assess Value(item)	Duty Paid(item)	Applicable ADD as % of CF	ADD Payable
14	2556010	13-03-2024	15-03-2024	H	SM	SIGHUAN CHANGHONG NEONET TECHNOLOGIES CO. LTD.	SAIMMAA TECHNOLOGIES LLP	CN	CN	PLAIN PCB (MODEL NO. - PLAIN PCB JUV7.820.00287408(SF)) (ITEMCODE : 950140651) (COMPONENTS FOR MANUFACTURING OF SET TOP	1	105	85340000	2596	NOS	0.48	104543	18818	30	31363

