

TOP-20-TAX-PAYERS - BASED IN BCD & OTHER CUSTOMS DUTY (EXCLUDING IGST & COMPENSATION CESS ON IMPORTS)

Formation: CUSTOMS PREVENTIVE COMMISSIONERATE, VIJAYAWADA

Month: SEPTEMBER, 2019

(Rs. in Crores)

Sl. No.	Name M/s.	Revenue 2018 - 19	2018 - 19		2019 - 20		2018 - 19 Up to the Month	2019 - 20 Up to the Month	Increase over previous year	% Increase over previous year	Reasons for shortfall
			During the month	During the month	During the month	During the month					
1		3	4	5	6	7	8	9	10		
1	M/S SIDDHARTHA LOGISTICS FTWZ.P.LTD	3560.70	314.44	66.31	1850.83	1837.87	-12.96	-0.70	1. There is 12.961 crore shortfall of revenue in r/o of M/s Siddhartha Logistics FTWZ Pvt Ltd, who are the major revenue contributor of the Division. 2) During budget-2019, the BCD has been increased from 10 % 12.5% in respect of import of Gold and Silver vide notification No 25/2019-Cus dated 06.07.2019, at Sl.No.358(for Gold) and Sl. No. 359 (for Silver). This resulted in increase in price of Gold and Silver thereby the demand is decreased from the importers. 3)The tariff values of Gold and Silver fixed by the CBIC have been increased from \$430 per 10 grams of Gold during June,2019 to \$488 per 10 grams during September,2019 and from \$477 per 1 KG of Silver during June,2019 to \$587 per 1 KG of Silver during Aug,2019. This resulted in increase in price of Gold and Silver thereby decrease in demand from importers.		
2	ADANI WILMAR LIMITED	568.92	54.72	0.00	275.46	141.87	-133.59	-48.50	As per notification no. 84/2018 dt.31.12.2018 and nom.no 82/2018 dt.31.12.2018, rate of duty (54%) on RBD Palmolein has been decreased to 45% and 50% when imported from Malaysia and ASEAN Countries respectively which resulted in decrease in revenue.		
3	COROMANDEL INTERNATIONAL LIMITED	319.28	14.98	15.76	148.78	108.99	-39.79	-26.74	Due to the cost of phosphoric acid has come down in international market the assessee is being manufactured DAP himself which resulted no imports of DAP & Urea have taken place. (Rs.40 Cus custom duties in last year so far from these goods).		
4	LOHIYA EDIBLE OILS PVT LTD.	282.73	32.19	0.00	151.64	21.57	-130.07	-85.78	The importer has reduced their import of CPO(4487 MTs this year compared to 31820 MTs last year) due to less market demand. Also, the assessee has increased the usage of MEIS/SEIS scrips(Rs.87.98 Cus in 2019-20 compared to Rs.0 Cus in 2018-19), bought from rice exporters, for payment of customs duties which led to reduction in net revenue.		
5	JSW STEEL LIMITED	165.29	6.38	0.00	98.17	18.65	-79.52	-81.00	The main source of revenue during the previous year 2018-19 was on account of import of coal & Iron Ore. However, the projections during the current year 2019-20 is 8 Million Tons only as against 11 Million tons of coal and Iron ore due to allotment of iron ore mines in India to the unit.		
6	TATA POWER SOLAR SYSTEMS LTD.	151.05	0.00	0.00	0.00	0.00	0.00	#DIV/0!	No imports till SEPT, 2019.		
7	SOLAREPRO URJA PRIVATE LIMITED	140.02	0.00	0.00	0.00	0.00	0.00	#DIV/0!	No imports till SEPT, 2019.		

Sl. No.	Name M/s.	Revenue 2018 - 19	2018 - 19	2019 - 20	2018 - 19	2019 - 20	Increase over previous year	% Increase over previous year	Reasons for shortfall
			During the month	During the month	Up to the Month	Up to the Month			
1	2	3	4	5	6	7	8	9	10
8	3F INDUSTRIES LIMITED	104.17	21.48	0.23	54.12	2.06	-52.06	-96.19	The unit has Imports CPO and Shea nuts. The unit rate of shea nuts has drastically dropped because of high production. Quantity increased by 27,06,119 MTS, value decreased by 30.85 crs. Also the of usage of MEIS scrips increased for the payment of the Customs Duty. Further the rate of duty on CPO rate of duty is reduced from 44% to 40% under COO benefit issued on 01.01.2019. Tariff value also reduced from 665 USD to USD 535.
9	GEMINI EDIBLES & FATS INDIA PRIVATE LIMITED	98.01	2.37	0.00	45.91	0.00	-45.91	-100.00	Even though there is an increase in Quantity of 26,575 MTS imports, the is decreased as CPO rate of duty is reduced from 44% under Notification 50/2017 dated 01.03.2018 to 40% under COO benefit issued on 01.01.2019. 2. Tariff value also reduced from 665 USD to USD 535. 3. Usage of MEIS/SEIS scrips for the payment of the Customs Duty increased, bought from rice exporters.
10	LOHIYA INDUSTRIES	91.28	4.73	0.00	40.11	12.55	-27.56	-68.71	The importer has increased the import of CSFSO due to more market demand when compared to last year. However, the assessee has increased the usage of MEIS/SEIS scrips (Rs.63.35 Crs in 2019-20 compared to Rs:0 Crs in 2018-19), bought from rice exporters, for payment of customs duties which led to reduction in net revenue
11	INDIAN FARMERS FERTILISER COOPERATIVE LTD	80.25	0.00	10.33	30.92	41.45	10.53	34.06	The assessee has no imports of DAP this year. DAP is being manufactured locally as the cost of Phosphoric Acid has come down in international market. Increased imports of urea led to slight increase in custom duties
12	SANTHOSHIMATHHA EDIBLE OILS REFINERY PVT LTD	78.49	9.21	0.00	32.75	8.98	-23.77	-72.58	Even though the quantity of imported goods is almost same, the assessee has more usage of MEIS/SEIS scrips(Rs.61.61 Crs in MEIS Scrips upto Sep'19 compared to 52.37 Crs upto Sep'18), bought from rice exporters, for payment of customs duties. Also average tariff value of CPO is less compared to last year.
13	SANTHOSHIMATHHA OILS AND FATS PRIVATE LIMITED	78.35	12.84	0.00	39.21	8.08	-31.13	-79.39	CPO rate of duty is reduced from 44% under Notification 50/2017 dated 01.03.2018 to 40% under COO benefit issued on 01.01.2019. Tariff value also reduced from 665 USD to USD 535. Usage of MEIS scrips for the payment of the Customs Duty
14	EMAMI AGROTECH LIMITED	69.21	0.00	0.00	48.11	40.05	-8.06	-16.75	The Unit based upon market condition during the current year 2019-20 projects for import of a total Qty. Of 3,78,913 MTs of Crude Palm Oil and CSFO as against 3,19,809 Mts imported in 2018-19.
15	KALESUWARI PRIVATE LIMITED, REFINERY	55.51	7.63	0.00	31.63	6.91	-24.72	-78.15	As per notification no. 47/2018-Cus dated 14.06.2018 the rate of duty on CSFO is increased from 25% to 35%. The importer has decreased the import of CSFO(8507 MTs this year, 16244 MTs last year. Also, the assessee has increased the usage of MEIS/SEIS scrips(Rs.9.59 Crs upto Sep'19), bought from rice exporters, for payment of customs duties which added to the decrease in net revenue.

Sl. No.	Name M/s.	Revenue 2018 - 19	2018 - 19	2019 - 20	2018 - 19	2019 - 20	Increase over previous year	% Increase over previous year	Reasons for shortfall
			During the month	During the month	Up to the Month	Up to the Month			
1	2	3	4	5	6	7	8	9	10
16	ULTRATECH CEMENT LIMITED	40.12	4.43	0.00	21.21	12.96	-8.25	-38.90	Usage of MEIS scrips for the payment of the Customs Duty. Two cement units utilization levels have been reduced (Rajshree Cements, Karnataka and Nahwara Cements, Rajasthan)
17	NATIONAL FERTILIZERS LTD	35.37	0.00	0.00	12.99	20.28	7.29	56.10	The importer has started importing MOP in addition to DAP and NPK this year, whereas only DAP was imported last year. Quantity of imports is also increased which brings in more revenue.
18	CHAMBAL FERTILISERS & CHEMICALS LTD,	34.40	11.90	0.30	13.67	12.24	-1.43	-10.46	More imports of MOP compared to last year. However, the increase in revenue is offset by increased usage of MEIS/SEIS scrips (Rs.2.42 Crs upto Sep'19, Rs.0 Crs upto Sep'18), bought from exporters, for payment of customs duties which resulted in decrease of revenue.
19	RUCHI SOYA INDUSTRIES LTD	33.82	0.00	0.00	12.05	0.00	-12.05	-100.00	The assessee is only importing CPO this year when compared to last year imports of CSFSO and RBD Palmolein, which resulted in decrease in revenue. The importer is undergoing corporate insolvency resolution process and reduced their imports.
20	ISUZU MOTORS INDIA PRIVATE LIMITED	33.29	3.69	0.36	15.85	6.05	-9.80	-61.83	The Unit is importing only parts and accessories of the motor vehicles attracting lesser duty structure than complete motor vehicles. The revenue earned in 2018-19 was less compared to 2017-18 for the above reason. The Unit projects import of parts and accessories during 2019-20 as done in the previous year.

TOP-20-TAX-PAYERS - BASED IGST & COMPENSATION CESS ON IMPORTS

Formation: CUSTOMS PREVENTIVE COMMISSIONERATE, VIJAYAWADA

Month: SEPTEMBER, 2019

(Rs. in Crores)

Sl. No.	Name M/s.	Revenue 2018 - 19	2018 - 19	2019 - 20	2018 - 19	2019 - 20	Increase over previous year	% Increase over previous year	Reasons for shortfall
			During the month	During the month	Up to the Month	Up to the Month			
1	2	3	4	5	6	7	8	9	10
1	M/S SIDDHARTHA LOGISTICS CO.P.LTD	815.39	92.35	3.16	434.60	362.08	-72.52	-16.69	1. There is 12.961 crore shortfall of revenue in r/o of M/s Siddhartha Logistics FTWZ Pvt Ltd, who are the major revenue contributor of the Division. 2) During budget,2019, the BCD has been increased from 10 % 12.5% in respect of import of Gold and Silver vide notification No 25/2019-Cus dated 06.07.2019, at SI.No.358 (for Gold) and SI. No. 359 (for Silver). This resulted in increase in price of Gold and Silver thereby the demand is decreased from the importers. 3)The tariff values of Gold and Silver fixed by the CBIC have been increased from \$430 per 10 grams of Gold during June,2019 to \$488 per 10 grams during September,2019 and from \$477 per 1 KG of Silver during June,2019 to \$587 per 1 KG of Silver during Aug,2019. This resulted in increase in price of Gold and Silver thereby decrease in demand from importers.
2	JSW STEEL LIMITED	590.48	52.35	0.00	331.37	186.49	-144.88	-43.72	Iron Ore imports have been stopped as new mines were allotted to this unit at Sanduru, Bellary Dist, Karnataka. Usage of MEIS scrips led to the drastic fall in the revenue.
3	COROMANDEL INTERNATIONAL LIMITED	480.10	29.71	20.92	278.89	150.55	-128.34	-46.02	Due to the cost of phosphoric acid has come down in international market the assesee is being manufactured DAP himself, which resulted no imports of DAP & Urea have taken place.
4	SEMBCORP ENERGY INDIA LIMITED	230.30	29.58	29.18	98.91	213.59	114.68	115.94	M/s Semb Corp Gayathri Power Limited merged into this entity. This led to increase in revenue.
5	SEMBCORP GAYATRI POWER LIMITED	200.70	31.21	0.00	156.01	8.94	-147.07	-94.27	This unit merged into M/s Semb Corp Energy.
6	BHARAT ALUMINIUM CO LTD	168.90	14.04	24.31	80.90	121.62	40.72	50.33	The importer is diverting vessels from gangavaram port to kakinada port for discharge of alumina thereby increasing the quantity of imports(291841 MTS this years compared to 188868 MTS last year) and duty(IGST).
7	GEEMINT EDIBLES & FATS INDIA, RIVAYATE LIMITED	141.37	10.72	10.26	69.51	80.81	11.30	16.26	The quantity of imported goods is increased.

Sl. No.	Name M/s.	Revenue 2018 - 19	2018 - 19	2019 - 20	2018 - 19	2019 - 20	Increase over previous year	% Increase over previous year	Reasons for shortfall
			During the month	During the month	Up to the Month	Up to the Month			
1	2	3	4	5	6	7	8	9	10
8	ADANI WILLMAR LIMITED	124.98	9.32	13.59	49.12	56.57	7.45	15.17	The quantity of imported goods is increased.
9	DEEPWATER PACIFIC 1 INC	112.52	0.01	0.00	112.52	0.00	-112.52	-100.00	The importer has imported oil field equipments, drillships, spares and consumables during May'18, June'18 and September'18 for offshore oil activities. The importer has no imports during this year so far.
10	EMAMI AGROTECH LIMITED	93.14	4.10	4.02	41.50	57.81	16.31	39.30	No shortfall of revenue in I GST.
11	ULTRATECH CEMENT LIMITED	90.45	8.05	0.00	47.93	38.05	-9.88	-20.61	Usage of MEIS scrips for the payment of the Customs Duty. Two cement units utilization levels have been reduced (Rajshree Cements, Karnataka and Nathwara Cements, Rajasthan).
12	VEDANTA LIMITED	79.71	21.26	0.00	52.52	23.40	-29.12	-55.44	Imports of Alumina is increased when compared to last year. However, the importer is transferring the some of the imported goods to their SEZ unit by exbond transfer without payment of duties. Also due to increase in utilisation of Advance Authorization Scheme and DFIA by their DTA unit (Rs.47.01 Crs upto Sep'19, Rs.22.28 Crs upto Sep'18) there is decrease in net revenue from I GST. Also assessee has no imports of bauxite this year.
13	ISUZU MOTORS PRIVATE LIMITED INDIA	75.09	7.93	1.91	35.51	18.84	-16.67	-46.94	The Unit is importing only parts and accessories of the motor vehicles attracting lesser duty structure than complete motor vehicles. The revenue earned in 2018-19 was less compared to 2017-18 for the above reason. The Unit projects import of parts and accessories during 2019-20 as done in the previous year.
14	RAMAGUNDAM FERTILIZERS AND CHEMICALS LIMITED	74.78	0.53	0.00	51.82	0.00	-51.82	-100.00	No imports till SEPT, 2019.
15	SOUTH INDIA KRISHNA OIL AND FATS PRIVATE LIMITED	73.30	11.11	3.37	40.49	38.96	-1.53	-3.78	Quantity increased by 40,599 MTS, value increased by Rs.98.40 crores but the custom duty decreased by Rs.7.24 crs. CPO rate of duty is reduced from 44% under Notification 50/2017 dated 01.03.2018 to 40% under COO benefit issued on 01.01.2019. Tariff value also reduced from 665 USD to USD 535. Uage of MEIS scrips for the payment of the Customs Duty.
16	THE INDIA CEMENTS LIMITED	73.02	5.23	3.06	28.20	36.31	8.11	28.76	Earlier they were importing Steam coal now started Importing Petroleum coke.

Sl. No.	Name M/s.	Revenue 2018 - 19	2018 - 19	2019 - 20	2018 - 19	2019 - 20	Increase over previous year	% Increase over previous year	Reasons for shortfall
			During the month	During the month	Up to the Month	Up to the Month			
1									10
17	3F INDUSTRIES LIMITED	69.61	4.86	2.30	33.19	27.11	-6.08	-18.32	Imports CPO and Shea nuts. The unit rate of shea nuts has drastically dropped because of high production. Quantity increased by 27,06,119 MTS, value decreased by 30.85 crs but the custom duty decreased by 34.34 crs because of usage of MEIS scrips for the payment of the Customs Duty. As per them they are having a benefit of atleast 0.3% on the duty. CPO rate of duty is reduced from 44% under Notification 50/2017 dated 01.03.2018 to 40% under COO benefit issued on 01.01.2019. Tariff value also reduced from 665 USD to USD 535.
18	SWISS SINGAPORE INDIA PRIVATE LIMITED	60.42	0.86	0.00	40.57	14.47	-26.10	-64.33	Quantity reduced by 2,59,620 Tons, value decreased by 217.36 crs and the Customs revenue decreased by 34.6 crs. This unit trades in Coal business. Requirement of coal came down in thermal plants. Cannot expect to rise in the coming financial year.
19	K.I. (INTERNATIONAL) LIMITED,	56.88	4.39	0.28	30.73	1.17	-29.56	-96.19	Quantity reduced by 4,52,779 Tons, value decreased by 256.04 crs and the Customs revenue decreased by 32.46 crs. This unit trades in Coal business. Requirement of coal came down in thermal plants. Cannot expect to rise in the coming financial year. They have cut down the imports drastically because of financial problems. This unit procures coal only for trading purpose.
20	LOHIYA EDIBLE OILS PVT LTD.	49.22	5.52	1.72	26.81	19.25	-7.56	-28.20	The importer has reduced their import of CPO(Rs.1.19 Crs IGST) due to less market demand compared to last year(Rs.10 Crs IGST)