Instruction No. 22/2026-Customs

F. No. CBIC-190354/160/2023-TO(TRU-I)
Government of India
Ministry of Finance
Department of Revenue
(Central Board of Indirect Taxes & Customs)

Room No. 14020, Kartavya Bhawan-01, New Delhi
Dated: 06th November, 2026

To

All Principal Chief Commissioners / Chief Commissioners of Customs / Customs (Preventive) / Customs & Central Taxes
All Principal Commissioners / Commissioners of Customs / Customs (Preventive)
All Principal Director Generals / Director Generals under CBIC

Subject: Provisional assessment and furnishing of guarantee in respect of imports of "Alloy Steel Chisel/tool and Hydraulic Rock Breaker in fully assembled condition" exported from Malaysia - reg.

Reference is invited to notification No. 27/2026-Customs (ADD), dated the 05th November 2026, issued by the Central Government under section 9A(1A) of the Customs Tariff Act, 1975, read with sub-rule (4A) of rule 26 of the Customs Tariff (Identification, Assessment and Collection of Anti-Dumping Duty on Dumped Articles and for Determination of Injury) Rules, 1995 (hereinafter referred to as the said rules).

2. Notification No. 11/2024-Customs (ADD), dated the 27th June, 2024, published vide number G.S.R. 349(E), in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), dated the 27th June, 2024, imposed anti-dumping duty on imports of "Alloy Steel Chisel/tool and Hydraulic Rock Breaker in fully assembled condition", originating in or exported from China PR and Korea RP. Subsequently, the Designated Authority, vide initiation notification F. No. 07/20/2026-DGTR, dated the 28th September, 2026, has initiated an anti-circumvention investigation concerning alleged country-based circumvention through Malaysia. The product under investigation is "Alloy Steel Chisel/tool and Hydraulic Rock Breaker in fully assembled condition" and includes following seven assemblies/sub-assemblies/components of hydraulic rock breakers:

a) Front head;
b) Back head;
c) Piston for hydraulic cylinder or rock breaker;
d) Cylinder body or hydraulic unit (Hydraulic body consists of front head, back head, cylinder and piston);
e) Bracket;
f) Frame;
g) Cylinder for hydraulic rock breaker.

3. Pending the outcome of the said investigation, and in terms of notification No. 27/2026-Customs (ADD), dated the 05th November, 2026, imports of the product under investigation exported from Malaysia are to be subjected to provisional assessment till a decision under sub-rule (3) of rule 27 of the said rules is taken by the Central Government.

4. In this regard, the proper officer may, in respect of imports of the product under investigation exported from Malaysia, obtain sufficient guarantee at the rates specified below from the

importers at the following rates, applied on the CIF value of the imports against provisional assessment:

Sl. No.	Product under investigation	Rate for guarantee
1.	Hydraulic Rock Breaker in fully assembled condition	162.50% of CIF value
2.	Alloy Steel Chisel/tool	29.21% of CIF value

5. The above rates are for quantifying the guarantee against anti-dumping duty, if any, that may become payable pursuant to the decision of the Central Government under sub-rule (3) of rule 27 of the said rules.

6. The existing anti-dumping duty under notification No. 11/2024-Customs (ADD), dated the 27th June, 2024, wherever applicable, shall continue to be levied and collected in accordance with the provisions of the said notification.

7. Field formations are requested to sensitise officers under their jurisdiction regarding the above and ensure strict compliance.

8. The difficulties, if any, may be brought to the notice of the Board.

Encl: as above

Yours faithfully,



Dheeraj Sharma,
Under Secretary to the Government of India

[TO BE PUBLISHED IN THE GAZETTE OF INDIA, EXTRAORDINARY, PART II, SECTION 3, SUB-SECTION (i)]

GOVERNMENT OF INDIA
MINISTRY OF FINANCE
(DEPARTMENT OF REVENUE)

Notification No. 27/2026-Customs (ADD)

New Delhi, 5th November, 2026

G.S.R. …(E). - Whereas, in the matter of import of Alloy Steel Chisel/tool and Hydraulic Rock Breaker in fully assembled condition (hereinafter referred to as the subject goods), originating in or exported from China PR and Korea RP, the designated authority, *vide* its final findings notification F. No. 6/8/2022-DGTR, dated the 28th March, 2024, had recommended imposition of anti-dumping duty on imports of the subject goods;

And whereas, on the basis of the aforesaid findings of the designated authority, the Central Government had imposed anti-dumping duty on the subject goods *vide* notification of the Government of India in the Ministry of Finance (Department of Revenue), No. 11/2024-Customs (ADD), dated the 27th June, 2024, published *vide* number G.S.R. 349(E) in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), dated the 27th June, 2024;

And whereas, the designated authority, *vide* initiation notification F. No. 07/20/2026-DGTR, dated the 28th September, 2026, published in the Gazette of India, Extraordinary, Part I, Section 1, has initiated an anti-circumvention investigation under section 9A(1A) of the Customs Tariff Act, 1975 (51 of 1975) read with rules 25 and 26 of the Customs Tariff (Identification, Assessment and Collection of Anti-Dumping Duty on Dumped Articles and for Determination of Injury) Rules, 1995 (hereinafter referred to as the said rules), concerning alleged circumvention of the anti-dumping duty imposed on import of the subject goods by imports of the product under investigation exported from Malaysia;

And whereas, the designated authority has observed prima facie evidence of country-based circumvention through Malaysia and has recommended provisional assessment of imports of the product under investigation exported from Malaysia and obtaining an appropriate guarantee from the importers in accordance with sub-rule (4A) of rule 26 of the said rules;

Now, therefore, in exercise of the powers conferred by sub-section (1A) of section 9A of the Customs Tariff Act, 1975, read with sub-rule (4A) of rule 26 of the said rules, the Central Government, after considering the aforesaid recommendation of the designated authority, hereby orders that, pending the outcome of the said anti-circumvention investigation, imports into India of the product under investigation, namely Alloy Steel Chisel/tool and Hydraulic Rock Breaker in fully assembled condition, including the seven assemblies/sub-assemblies/components of hydraulic rock breakers as listed in the Explanation below, exported from Malaysia, shall be subjected to provisional assessment till a decision under sub-rule (3) of rule 27 of the said rules is taken by the Central Government.

2. The provisional assessment shall be subject to furnishing such guarantee as the proper officer of customs deems fit, for payment of the anti-dumping duty, if any, that may become payable

consequent upon the recommendations of the designated authority and the decision of the Central Government under sub-rule (3) of rule 27 of the said rules.

"Explanation. - For the purposes of this notification, the seven assemblies/sub-assemblies/components of hydraulic rock breakers referred to above are the following, namely: -

(a) Front head,
(b) Back head,
(c) Piston for hydraulic cylinder or rock breaker,
(d) Cylinder body or hydraulic unit (Hydraulic body consists of front head, back head, cylinder and piston),
(e) Bracket,
(f) Frame,
(g) Cylinder for hydraulic rock breaker,

as mentioned in Table D1 of notification No. 11/2024-Customs (ADD), dated the 27th June, 2024."

Note: It is clarified that the anti-dumping duty imposed *vide* notification No. 11/2024-Customs (ADD), dated the 27th June, 2024, published *vide* number G.S.R. 349(E), in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), dated the 27th June, 2024, wherever applicable, shall continue to be levied and collected in accordance with the provisions of the said notification.

[F. No. CBIC-190354/160/2023-TO(TRU-I)]

(Dheeraj Sharma)
Under Secretary